

## PART 7 Provisions Relating to Imports, Exports, etc.

Imports — general provisions. VATA s. 15(3), (6) and (8) and FA 2010 s. 125

53.—(1) The value of imported goods for the purposes of this section and section 54 shall be their value determined in accordance with the acts for the time being in force adopted by the institutions of the Community relating to the valuation of goods for customs purposes, modified by the substitution of references to the territory of the State for references to the customs territory of the Community, together with any taxes, duties, expenses resulting from the transport of the goods to another place of destination within the Community (if that destination is known at the time of the importation) and other charges levied either outside or, by reason of importation, within the State (other than value-added tax) on the goods and not included in the determination.

(2) With effect from 1 January 2011, where the importation of goods is followed by a supply or transfer of those goods to a person registered for value-added tax in another Member State, paragraph 2(1) of Schedule 2 applies only if the person who imports those goods (in this subsection referred to as the “importer”)—

(a) at the time of importation declares the following information:

(i) the importer’s registration number;

(ii) the identification number (1) of “person registered for value-added tax”) of the person to whom the goods are supplied or transferred;

and

(b) provides evidence, if so requested by the Revenue Commissioners, that the imported goods are to be transported or dispatched from the State to another Member State.

(3) Subject to subsection (1) and section 54, the Customs Consolidation Act 1876 , and other law in force in the State relating to customs, shall apply to tax referred to in this section or section 54 or 120 (7)(b) or (c) as if it were a duty of customs, with such exceptions and modifications (if any) as may be specified in regulations.