



Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



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Oifig na gCoimisinéirí Ioncaim
An Rannán Custaim
Oifigí an Rialtais
Bóthar Naomh Conlán
An tAonach
Co. Thiobraid Árann
Éire

Office of the Revenue Commissioners
Customs Division
Government Offices
St. Conlon's Road
Nenagh
Co. Tipperary
Ireland

Mr Daniel Hayes,
Celignis Biomass Laboratory,
Unit 11 Holland Road,
Plassey Technology Park,
Limerick .

EORI No: IE3222182CH

29th August 2023

Authorisation No: PR9/2023

Re: Permanent Relief from Payment of Import Charges on the Importation of Goods for Test Purposes, valid from 10th August 2023 until 9th August 2025.

Dear Daniel,

I refer to your application to import samples for product testing free from payment of Customs duties and VAT.

CN Code	Description
06049091	Dried Plant Material
06049099	Foliage, branches and other parts of plants dyed, bleached, impregnated
12122900	Seaweed
12130000	Cereal Straw and Husks
15161090	Organic Oils
17029095	Sugars in solid form
22021000	Liquids containing Sugar
23032010	Beet Pulp
23032090	Bagasse and other waste of sugar manufacture
31010000	Organic Fertilizers
38040000	Residual lyes from the manufacture of wood pulp
38249996	Biomass that went through thermo-chemical treatments
38251000	Municipal Waste
44012290	Wood in Chips
4705000000	Pulp of Wood or other fibrous cellulosic material



In accordance with the provisions of Articles 95 to 101 of Council Regulation (EC) No. 1186/2009 and Article 72 to 78 of Council Directive 2009/132/EC the goods in question may be permanently imported without payment of Customs duty and VAT respectively subject to the following conditions:

1. The goods to be imported must be for the purposes of examination, analysis or tests to determine their composition, quality or other technical characteristics for the purposes of information or industrial or commercial research.

The goods to be examined, analysed or tested must be completely used up or destroyed in the course of examination, analysis or testing. Where this is not the case, the local Revenue Office may agree under their supervision, that the goods are:

- (i) completely destroyed or rendered commercially valueless on completion of the examination, analysis or testing;
 - (ii) surrendered to the state without causing any expense to the state, or
 - (iii) exported outside the EC.
2. Only quantities of goods that are strictly necessary for the purpose for which they are imported, may be imported under the duty relief provisions.
 3. Products that may remain following the examination, analysis or testing must be subject to the import duties applying on the date of the completion of the examination, analysis or testing, or alternatively, with the agreement of the local Revenue Office, may be converted to waste or scrap and be subject to the import duties applying to the waste or scrap on the date of conversion.
 4. The period within which the examination, analysis or tests must be carried out and the administrative formalities, including the maintaining of records in an agreed format must be agreed with the local Revenue Office in advance of importing any goods enjoying the benefit of duty relief.

The goods should be presented to Revenue accompanied by an import declaration, with a claim to relief from import charges thereon.

For the purposes of completion of the import declaration on AIS:

- Enter Code C33 in D/E 1/11 **and**
 - Enter Code 1D09 and the Authorisation number from your letter of Authorisation in D/E 2/3 in order to avail of the relief from Customs Duty and VAT.
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In addition, a copy of this letter should be presented to Customs at the time and place of importation.

The foregoing is subject to the Customs Officers being satisfied that all other conditions governing the importation of the goods have been complied with.

Yours sincerely,

Geraldine Bourke

A handwritten signature in cursive script, reading "Geraldine Bourke", is written over a horizontal line.

Geraldine Bourke
Authorisations & Reliefs Unit.

The printed name and title of the signatory are provided below the signature.