



Revenue 

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Office of the Revenue Commissioners
Corporate Affairs and Customs Division
Customs Procedures Branch
Government Offices
Nenagh
Co. Tipperary
Ireland

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

EORI No: IE3222182CH

10th August 2022

Authorisation No: PR6/2022

Re: Permanent Relief from Payment of Import Charges on the Importation of Goods for Test Purposes, valid from 10th August 2022 until 9th August 2023.

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
4705000000	Pulp of Wood or other fibrous cellulosic material
12122900	Seaweed
22021000	Liquids containing Sugar
38251000	Municipal Waste
17029095	Sugars in solid form

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.

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
Authorisations & Reliefs Unit.