

Additional Information

Duty/Tax calculations

When sending goods to the Republic Of Ireland the shipper has to provide a commercial invoice declaring the value of the goods. This is converted into Euros by dividing the value by the appropriate exchange rate, which is published on a monthly basis by Irish Customs & Excise. Where the transportation charges are not shown separately on the commercial invoice, a pre-landing transport fee is added to the value of the goods, this is the Customs value.

Duty is assessed on the Customs value at the appropriate rate of the declared commodity. The Duty is added to the Customs value and VAT is then calculated at the current rate at the time of clearance.

Important notice:

FedEx currently charge an administration fee of 2.5% of the combined Duty & VAT charge or €10.00 (whichever is greater). Start date implementation: June 18th, 2007.

Gifts

Your package must meet the Customs gift criteria:

1. It must be sent person to person.
(consignee must take delivery at a private address)
2. The total value must not exceed \$50.00 per person
(Approx. €45)
3. Ensure the word 'GIFT' is marked on the Air Waybill.

NB. Customs & Excise make the final decision on all import classifications.

For Irish Customs gift criteria see www.revenue.ie as this criteria is subject to change (**Public Notice 1179**).

Goods bought on the Internet

Duty/Tax charges are levied on all shipments coming from outside of the European Union. If you purchase products via the Internet you must make sure you read the terms and conditions set by your shipper, in the majority of sales the consignee is responsible for paying import charges. The majority of companies today advise their customers of possible local import charges at the time of the sale.

Second hand goods

Irish Customs assess Duty/Tax charges based on whether the goods are entering the Republic Of Ireland for the first time, this is regardless of age or previous ownership. If you purchase antiques or original artwork there is a reduced rate of VAT where the goods meet the correct criteria, please call **1800 535 800** for clarification.

Payment Options

Cheque

Payable to 'Federal Express Europe Inc' – complete the payment slip or a remittance form and send with your payment:

Federal Express Europe Inc,
PO BOX 119,
Coventry,
CV1 4QD, UK

Credit Card

Call 1800 535 800

BACS

Please fax a remittance advice to **+44 2476 702740** and submit your payment to:

Account No: 34022074
Sort Code: 98-50-80
Account Name: Federal Express Europe Inc
Bank: ULSTER BANK LTD, DUBLIN 12

At a Bank

Take your payment to any branch of your own Bank or any Ulster Bank Branch. Complete the payment slip at the bottom of your invoice and present this with your payment.

For further assistance, call FedEx Customer Service on:

1800 535 800

Or email
invhelp@fedex.com

More information is available online at:

fedex.com/ie

Contact Irish Customs and Excise on:

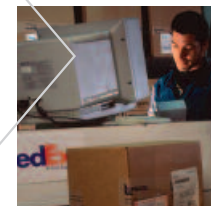
01 8445453

Irish Customs and Excise website:

www.revenue.ie

A Guide to your

Duty and Taxes Invoices



All information is correct at time of printing and Federal Express Europe Inc accept no responsibility for information relating to third party contact details changing without prior notice. Customs & Excise make the final decision on all imports. Terms and conditions regarding your Federal Express Europe Inc invoice are printed on the reverse of the invoice.

FedEx
Express

Introduction

The invoice you have received indicates that FedEx have recently imported a shipment into the Republic Of Ireland, on your behalf, which has been subject to import charges.

Irish Customs & Excise have levied these charges, which FedEx paid on your behalf to speed up your delivery.

These charges have been invoiced to you because either the shipper of your goods has indicated *'Bill Recipient'* or *'Bill Third Party'* on the FedEx International Air Waybill for Duties and Taxes. Or the shipper has omitted to indicate any chosen billing option for Duties/Taxes and therefore the default billing option is *'Bill Recipient'*.

FAQ'S

Why didn't FedEx Express advise me of this at the time of delivery?

Due to the volume of shipments and the restricted time frame, we are unable to contact every recipient. For the majority of imports, FedEx is not aware of the charges levied by Irish Customs until after we have delivered your package. FedEx Express then invoices the charges to you soon after delivery.

I paid tax when I bought this item, why do I have to pay more?

Goods purchased from outside of the Republic Of Ireland may be subject to tax charges from the originating country and the shipper may charge you for this. If this is the case Irish Customs & Excise import charges will still be levied when the goods enter the Republic Of Ireland as this is a separate charge.

I believe the shipper paid for all charges relating to this shipment?

Duty/Tax charges are not assessed until the shipment is entering the Republic Of Ireland. If your shipper has advised you they have paid FedEx for these charges, in the majority of cases the charges they have paid relate to the transportation charges and not Duty/Tax charges.

I Pre-Paid for Duty/Tax charges before my goods were delivered, do I have to pay more?

If you were contacted by FedEx prior to delivery and made pre-payment of import charges then you will receive an invoice for the full amount of Duty/Tax set by Irish Customs & Excise. If the amount on this invoice is different to the amount you pre-paid then please call FedEx on **1800 535 800**.

There may be more to pay or if you have over paid, FedEx will refund the difference. The reason for the difference is that at the time of import you are charged an estimated figure. This figure is subject to change as it is calculated prior to your shipment being assessed by Irish Customs & Excise.

NB. Irish Customs & Excise make the final decision on all import charges.

I am a temporary visitor to the Republic Of Ireland, do I still have to pay Import charges?

If you are a temporary visitor then please contact FedEx on **1800 535 800**. You will need to pay the import charges, but you may be entitled to claim the charges back when you leave the Republic Of Ireland depending on the individual circumstances regarding your package.

Do I have to pay for samples?

Samples can be imported into the Republic Of Ireland without Duty/Tax charges being levied as long as they meet Irish Customs criteria:

All samples must be:

1. Rendered unusable except as samples.
2. Of negligible value
3. Show indelible marking
4. Torn, perforated or slashed
5. Limited quantity or size

The commercial invoice and any other paperwork provided with the shipment must declare this information to enable Irish Customs to make the appropriate entry.

I want to reject this shipment how do I do this?

To be classed as a rejected import your shipment must comply with Irish Customs criteria:

- The goods are defective, were damaged before clearing Irish Customs or do not comply with the terms and conditions of the contract.
- All claims must be made before the goods are returned or destroyed.
- All claims must be made within 12 months of the original entry to Irish Customs.
- The invoice must be paid before Irish Customs will process a claim to return the goods and Irish Customs will issue a refund direct to the importer where appropriate.

Once the invoice is paid you need to contact your local Irish Customs & Excise office or for general enquiries contact Irish Customs & Excise on: **01 8445453** (Dublin) or see their website: **www.revenue.ie**