



**Book Industry  
Communication**

# **Books Across Borders**

## **Imports into the Republic of Ireland**

**The book industry's supply chain organisation**  
UK & Ireland

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**Disclaimer:**

Please note: The information provided in this document is intended for guidance purposes only. Those involved in the international supply of books and book related products are strongly advised to seek independent legal advice on the local laws governing the import and export of goods, as well as advice on compliance with the business policies of their respective organisations.

**Reminder:**

Legislation governing international trade continues to evolve to reflect changing market and geopolitical conditions. Please check with the relevant government, trading bloc, independent and intergovernmental organisations involved in determining the rules and regulations underpinning global business for up-to-date information.

[continued overleaf]



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## Introduction

The purpose of this document is to create an awareness of the challenges that booksellers and suppliers may face when importing goods into the Republic of Ireland from the UK.

The information captured is intentionally high level. Many booksellers and suppliers will not necessarily experience all or any of the situations below. However, such situations remind us how customer service and sales can be impacted and consignments delayed, when paperwork is incomplete or inaccurate and legislation is open to interpretation.

## Key Points:

- 1). Where a bookseller does regular business with an organisation such as An Post (the Republic of Ireland's Royal Mail equivalent), or a major publisher, distributor or wholesaler, there are few issues with the sending or receiving of packages, as all parties are familiar with the completion of essential paperwork and critical information such as commodity codes.
- 2). VAT is a particular issue on products from the United Kingdom:
  - a). Book products in the UK and the Republic of Ireland attract VAT. However, this is currently levied at zero percent. Bear in mind that VAT levied at 0% is not the same as a product that is 'VAT exempt'.
  - b). Couriers and Customs can make assumptions about the applicability of VAT to specific product types. This can be compounded if an incorrect (or no) commodity code is quoted on paperwork. It is important that publishers/ distributors proactively set up and verify commodity codes.
  - c). Similarly, there are issues with VATable or mixed rate items, where products attract different rates of VAT.
  - d). Some products, such as maps, attract VAT in the Republic of Ireland but are currently rated at 0% in the UK. Be clear about the respective VAT rates by product type in each market.

- 3). Where goods are stopped and held at Customs, couriers are not consistent about informing booksellers regarding the reasons for those delays or any additional charges they may incur. Build relationships with couriers and where possible use online ordering tools. These may allow the tracking of consignments.
  - 4). Factor in the potential for extended turnaround times on stock orders from the UK. Delays may not solely be down to issues with paperwork and hold ups at Customs. Consider how bookseller location, contractually agreed delivery cycles and seasonal demand may also impact lead times on deliveries.
  - 5). Point of sale or POS materials, for which there is no retail price, frequently cause problems and can incur customs charges. Items that are not for resale should be correctly identified. Even where there is no 'sale', EVERY item must still have a value on the commercial invoice. There will always need to be a document showing the value for customs purposes if the goods are shipped internationally. The monetary value should reflect the cost of manufacture.
- Consider separating POS materials from items for resale, but remember that this may create sustainability and consolidation issues.
- Publishers may also wish to create metadata records for POS materials. ONIX allows for the identification of 'free of charge' products as well as 'free of charge' products with a non-zero value for customs purposes.
- 6). Where a bookseller is doing business on an ad hoc or less frequent basis with a supplier (such as smaller or niche publishers and distributors), the lack of familiarity with commodity codes and VAT rates may cause problems. Be proactive. Seek out the correct information. It is not sufficient to state that an item is a 'book'. Consider the impact of missing, incorrect or invalid information for booksellers. Significant time and effort are required to challenge and recoup erroneous charges.
  - 7). Where there have previously been problems with suppliers (e.g., related product), the bookseller should proactively request notification of the despatch of goods and the consignment tracking details to pre-empt issues.
  - 8). Some couriers have a maximum number of commodity codes (5) that they will accept per consignment. Including more than 5 codes may incur a surcharge, known as a 'multi tariff charge'. This may be passed on to the bookseller.

- 9). Couriers may charge for each Single Administrative Document or SAD. This form is used for customs declarations in the EU as part of import/ export processes. The SAD ensures compliance with legal/ fiscal requirements.
- 10). Note that while VAT can be claimed back, Customs charges cannot. Charges need to be clear, visible, timely and accurate.
- 11). Some small packages (particularly delivered via postal services) to booksellers have no invoice or other paperwork by which to identify the supplier, commodity code or the value of the product. Booksellers can neither pay for the goods nor return the goods to the sender.
- 12). Some useful resources are listed overleaf. Be aware that there is not always a clear 'right' or 'wrong' way to respond to specific situations. Legislation and its interpretation can lead to erroneous costs and surcharges. Promptly report and challenge these and related delays. Queries can take a long time to resolve. Be prepared to be persistent.

[continued overleaf]

## Additional Resources

#	Source	Description	Location
1	BIC	Standards and Best Practice	<a href="http://www.bic.org.uk">www.bic.org.uk</a>
2	EDItEUR	Standards and Best Practice	<a href="http://www.editeur.org">www.editeur.org</a>
3	UK Government	UK Government services and information	<a href="http://www.gov.uk/">www.gov.uk/</a>
4	UK Government	Import Controls	<a href="https://www.gov.uk/guidance/import-controls">https://www.gov.uk/guidance/import-controls</a>
5	UK Government	UK Trade Tariff Look Up (CC, VAT, Duty)	<a href="http://www.gov.uk/trade-tariff">www.gov.uk/trade-tariff</a>
6	UK Government	Step By Step Export Guide	<a href="https://www.gov.uk/export-goods">https://www.gov.uk/export-goods</a>
7	UK Government	VAT on Exports from the UK	<a href="https://www.gov.uk/guidance/vat-on-goods-exported-from-the-uk-notice-703">https://www.gov.uk/guidance/vat-on-goods-exported-from-the-uk-notice-703</a>
8	UK Government	VAT Overview	<a href="https://www.gov.uk/topic/business-tax/vat">https://www.gov.uk/topic/business-tax/vat</a>