



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

Oifig na gCoimisinéirí Ioncaim
Rannóg Custaim
Oifig an Rialtas
Br. Naomh Conlon
An tAonach
Co. Tiobraid Árann
E45 T611
Éire

Office of the Revenue Commissioners
Customs Division
Government Offices
St. Conlon's Road
Nenagh
Co. Tipperary
E45 T611
Ireland

EORI No: IE3222182CH

10th November 2025

Authorisation No: PR6/2025

Re: Permanent Relief from Payment of Import Charges on the Importation of Goods for Test Purposes, valid from 10th November 2025 until 9th November 2027.

Dear Daniel,

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

CN CODES	DESCRIPTION
040410	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter
06029030	Vegetable and strawberry plants
06049091	Dried Plant Material
06049099	Foliage, branches and other parts of plants
071290	Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder
09019010	Coffee husks and skins
12122900	Seaweed



12130000	Cereal Straw and Husks
12149090	Hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products
13019000	Lac; natural gums, resins, gum-resins, balsams and other natural oleoresins
13022010	Dry pectic substances, pectinates and pectates in powder form
13022090	Liquid pectic substances, pectinates and pectates
13023100	Agar-agar, whether or not modified
14011000	Bamboos
14049000	Vegetable products
15156060	Microbial fats and oils and their fractions, whether or not refined, but not chemically modified
15159060	Vegetable fats and oils and their fractions, whether or not refined
15161010	Animal fats, oils and their fractions
15161090	Organic Oils
15220010	Degras
17029095	Sugars in solid form
17031000	Cane molasses resulting from the extraction or refining of sugar
17039000	Beet molasses resulting from the extraction or refining of sugar
22021000	Liquids containing sugar
23024010	Bran, sharps and other residues, in the form of pellets or not, derived from the sifting, milling or other working of cereals
23025000	Bran, sharps and other residues of leguminous plants
23032010	Beet pulp
23032090	Bagasse and other waste of sugar manufacture
23063000	Oilcake and other solid residues
23080090	Maize stalks, maize leaves, fruit peel and other vegetable materials, waste, residues and by-products
31010000	Organic Fertilizers
38040000	Residual Lyes from the manufacture of wood pulp
38249996	Biomass that went through thermo-chemical treatments
38251000	Municipal waste
38252000	Sewage sludge
38256100	Wastes from chemical or allied industries, mainly containing organic constituents
44012290	Wood in Chips
44014910	Bark and wood production waste, scrap, rejects and residues,
44029000	Wood charcoal
47050000	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.

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,

Donna Quigley

Donna Quigley

Authorisations and Reliefs Section