

# IOSS restricted HS Tariff Codes to Ireland

November 2021

November changes highlighted below

If you are sending an item to Ireland via the Import One Stop Shop (IOSS) VAT scheme, with an HS code where the first 6 digits relate to a chapter or heading in the table below, please be aware these are restricted by Irish Customs and will be returned to sender.

Exceptions to these restricted codes have been added in the final column.

Code	Chapter Heading	Description	Any exceptions listed below:
010000	1	Chapter 01:Live animals	
020000	2	Chapter 02:Meat and edible meat offal	
030000	3	Chapter 03:Fish and crustaceans, molluscs and other aquatic invertebrates	
040000	4	Chapter 04:Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	
050000	5	Chapter 05:Products of animal origin, not elsewhere specified or included	
060000	6	Chapter 06:Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	
070000	7	Chapter 07:Edible vegetables and certain roots and tubers	
080000	8	Chapter 08:Edible fruit and nuts; peel of citrus fruit or melons	
090200	09-02	Chapter 09:Coffee, tea, maté and spices	
090400	09-04	Heading 04:Pepper of the genus Piper; dried or crushed or ground fruit of the genus Capsicum or of the genus Pimenta	
090800	09-08	Heading 08:Nutmeg, mace and cardamoms	
091000	09-10	Heading 10:Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	
100000	10	Chapter 10:Cereals	
110000	11	Chapter 11:Products of the milling industry; malt; starches; inulin; wheat gluten	
120000	12	Chapter 12:Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	
130200	13	Chapter 13:Lac; gums, resins and other vegetable saps and extracts	
140100	14-01	Heading 01:Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	
140400	14-04	Heading 04:Vegetable products not elsewhere specified or included	
150000	15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	
160000	16	Chapter 16:Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	
180600	18-06	Heading 06:Chocolate and other food preparations containing cocoa	180610
170000	17	Chapter 17:Sugars and sugar confectionery	
190000	19	Chapter 19:Preparations of cereals, flour, starch or milk; pastrycooks' products	

200190	20-01	Heading 01:Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	
200300	20-03	Heading 03:Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	
200400	20-04	Heading 04:Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	
200500	20-05	Heading 05:Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	
200700	20-07	Heading 07:Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	
200800	20-08	Heading 08:Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	
200900	20-09	Heading 09:Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	
210000	21	Chapter 21:Miscellaneous edible preparations	
220000	22	Chapter 22:Beverages, spirits and vinegar	
230000	23	Chapter 23:Residues and waste from the food industries; prepared animal fodder	
240000	24	Chapter 24:Tobacco and manufactured tobacco substitutes	
250000	25	Chapter 25:Salt; sulphur; earths and stone; plastering materials, lime and cement	
260000	26	Chapter 26:Ores, slag and ash	
270000	27	Chapter 27:Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	
280000	28	Chapter 28:Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	
290000	29	Chapter 29:Organic chemicals	
300000	30	Chapter 30:Pharmaceutical products	300510
310000	31	Chapter 31:Fertilisers	
320000	32	Chapter 32:Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	
330000	33	Chapter 33:Essential oils and resinoids; perfumery, cosmetic or toilet preparations	330410, 330420, 330430, 330491, 330499, 330510, 330590, 330690, 330720, 330749, 330790
350000	35	Chapter 35:Albuminoidal substances; modified starches; glues; enzymes	350610

360000	36	Chapter 36:Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	
380000	38	Chapter 38:Miscellaneous chemical products	
390000	39	Chapter 39:Plastics and articles thereof	390210, 391910, 391990, 392111, 392329, 392390, 392410, 392620, 392490, 392640, 392610, 392690
410000	41	Chapter 41:Raw hides and skins (other than furskins) and leather	
430000	43	Chapter 43:Furskins and artificial fur; manufactures thereof	
440200	44-02	Heading 02:Wood charcoal (including shell or nut charcoal), whether or not agglomerated	
440300	44-03	Heading 03:Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	
440400	44-04	Heading 04:Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like	
440600	44-06	Heading 06:Railway or tramway sleepers (cross-ties) of wood	
440700	44-07	Heading 07:Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	
440800	44-08	Heading 08:Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm	
441500	44-16	Heading 15:Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	
441600	44-16	Heading 16:Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	
510100	51-01	Heading 01:Wool, not carded or combed	
510300	5103	Heading 03:Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	
670100	67-01	Heading 01:Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	
680400	68-04	Heading 04:Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials	

680500	68-05	Heading 05:Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	
680600	68-06	Heading 06:Slag-wool, rock-wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of Chapter 69	
680900	68-09	Articles of plaster or of compositions based on plaster	
701900	70-19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	
710100	71-01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	
710300	70-03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport	710399
710700	71-07	Base metals clad with silver, not further worked than semi-manufactured	
710900	71-09	Base metals or silver, clad with gold, not further worked than semi-manufactured	
711100	71-11	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	
711300	71-13	Heading 13:Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	711311, 711320
711400	71-14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	
711600	71-16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	711620
720000	72	Chapter 72:Iron and steel	
730000	73	Chapter 73:Articles of iron or steel	732393, 732399, 732410, 732620, 732690
740000	74	Chapter 74:Copper and articles thereof	
750000	75	Chapter 75:Nickel and articles thereof	
760000	76	Chapter 76:Aluminium and articles thereof	761510 761699
780000	78	Chapter 78:Lead and articles thereof	
790000	79	Chapter 79:Zinc and articles thereof	
800000	80	Chapter 80:Tin and articles thereof	
810000	81	Chapter 81:Other base metals; cermets; articles thereof	
840000	84	Chapter 84:Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	841459, 842121, 842310, 844399, 847160, 847170, 847180,

			847330, 848180
860000	86	Chapter 86:Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds	
870100	87-01	Heading 01:Tractors (other than tractors of heading 8709)	
870200	87-02	Heading 02:Motor vehicles for the transport of ten or more persons, including the driver	
870300	87-03	Heading 03:Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	
870400	87-04	Heading 04:Motor vehicles for the transport of goods	
870500	87-05	Heading 05:Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	
870800	87-08	Heading 08:Parts and accessories of the motor vehicles of headings 8701 to 8705	
870900	87-09	Heading 09:Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	
871400	87-14	Heading 14:Parts and accessories of vehicles of headings 8711 to 8713	871499
871600	87-16	Heading 16:Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	
880000	88	Chapter 88:Aircraft, spacecraft, and parts thereof	
890000	89	Chapter 89:Ships, boats and floating structures	
901300	90-13	Heading 13:Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter	
901410	90-14	Heading 14:Direction finding compasses; other navigational instruments and appliances	
901480	see tab		
901490	see tab		
901500	90-15	Heading 15:Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	
901800	90-18	Heading 18:Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electromedical apparatus and sight-testing instruments	
902600	90-26	Heading 26:Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	

902700	90-27	Heading 27: Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	
902900	90-29	Heading 29: Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	
903000	90-30	Heading 30: Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiation	
903100	90-31	Heading 31: Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	903180
930000	93	Chapter 93: Arms and ammunition; parts and accessories thereof	
950800	95-08	Heading 08: Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres	
960100	96-01	Heading 01: Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)	
960200	96-02	Heading 02: Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	
970000	97	Chapter 97: Works of art, collectors' pieces and antiques	