

Ships Stores Manual

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Customs Procedures Branch

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This manual provides a guide to the interpretation of the law governing all aspects of the Ships Stores Procedure and should be read in conjunction with the relevant regulations.

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1. INTRODUCTION

These revised and updated instructions deal with all aspects of Ships' Stores including reporting formalities for Ships arriving in and/or departing from Ports of the Member States of the Community.

The treatment of applications for duty-free stores for yachts/boats less than 40 tons (registered tonnage) is also dealt with in these instructions. Such applications are to be approved locally as may be determined in the Regions and a simplified procedure for dealing with them is set out at paragraph 7.

The shipment of dutiable stores on vessels of the Irish Naval Service is also included here as are instructions relating to Ship Stores on oil/gas rigs and platforms, research facilities and research boats and foreign Government vessels.

These instructions apply to voyages to and from both EU and non EU Countries with the exception of a voyage commencing or terminating in Northern Ireland.

Delivery of valuable excisable products to ships free of duty represents a risk to the exchequer. Staff must be aware of the possibilities for diversion of such products originating here being smuggled back to the domestic market or similar products originating in other countries being smuggled into the State. Therefore, it is essential that adequate controls, including those in tax warehouses, be exercised at all stages of the supply chain for such products to prevent smuggling.

2. GLOSSARY OF TERMS USED IN THIS INSTRUCTION

C. & E. 87 - Form of advice used to inform Officers in cases where a yacht store book is issued at a port other than that at which the yacht is usually berthed over the winter. ([IMO FAL Form 3](#), suitably endorsed, may be accepted in place of C. & E. No. 87)

C. & E. No. 233 - Titled "Ship's Blue Book" - a booklet providing for the recording of all details relating to the vessel and cargo upon arrival from foreign voyage. (Local arrival forms or a locally produced cover letter, suitably endorsed may be accepted in place of "Blue Books")

C. & E. No. 505B - Titled "Shipping Bill for goods as stores" and is also known as the Certificate of Shipment. It is part of a three form set comprising Forms 505, 505A and 505B. It provides for (a) the certification by the Master of receipt of all dutiable goods received on board and (b) counter signature by the Revenue Officer. (A commercial invoice or warrant, suitably endorsed, may be accepted in place of C. & E. No. 505B)

C. & E. No. 626 – Duty-Free Stores for Yachts and Boats of less than 40 tons Declarations

C. & E. No. 926 - Cargo Declarations

C. & E. No. 1071 - Titled “Ferry Crews long term Declaration”, it may be used in place of IMO FAL Form 4 in respect of crews of sea ferries on scheduled passenger services between Ireland - U.K. and Ireland - France

Crew - Crew of ships, boats or yachts used in international travel irrespective of the place from which the crew member arrives or of their place of residence

CU 142a - Titled “Yacht’s Stores and Equipment and Private Stores” and provides for a declaration by the yacht’s owner of surplus stores and equipment remaining on board. It also provides for a declaration by the owner, family and guests of any dutiable, prohibited or restricted goods in their possession. ([IMO FAL Form 3](#), suitably endorsed, may be accepted in place of CU 142a)

CU 143 - Known as the “Parcels List” and provides for the recording of details of small packages of merchandise and small addressed packages or presents not borne on the ship’s stores declaration or on IMO FAL Form 4. ([IMO FAL Form 3](#), suitably endorsed, may be accepted in place of CU 143)

Customs Book C. & E. No. 173 - Titled “Store Book for Dutiable Stores on board the Yacht” and is generally known as the Yacht Store Book. ([IMO FAL Form 3](#), suitably endorsed, may be accepted in place of C. & E. No. 173)

Duty - means excise duty, VAT and/or customs duty as applicable

Foreign voyage - a voyage to or from a place outside State Waters with the exception of a voyage commencing or terminating in Northern Ireland.

(Northern Ireland is excluded on the basis that Ship Stores should only be consumed outside of State Waters. No vessel departing from the Republic of Ireland for a destination in Northern Ireland should normally have any need to enter such waters and therefore the shipment of Ships Stores should not arise.)

In the case of vessels of the Irish Naval Service a foreign voyage may also include patrol of the 200 mile economic zone.

In the case of oil/gas rigs/platforms and support or standby vessels, the rig/platform must be operating outside State waters.

In the case of fishing vessels, departure must be to fishing grounds situated outside the area bounded by the following limits:

- (a) The North Sea and the English Channel,
- (b) Latitude 48° 30’ N,
- (c) Longitude 12° 0’ W and
- (d) Latitude 61° 0’ N

Note: Limits (b), (c) and (d) equate roughly with the fishing grounds in the near West Atlantic from Brest up to the Shetlands and outside 80 miles from the west coast of Ireland.

“IMO FAL Convention” - The International Maritime Organisation’s Convention on Facilitation of International Maritime Traffic adopted by the International Conference on Facilitation of Maritime Travel and Transport on 9 April 1965

IMO FAL Form 1 (C. & E. No. 925) – A general declaration form providing information relating to the vessel on its arrival into the State and departure from the State. It should be dated and signed or otherwise authenticated by the Master of the ship or by the ship’s agent or by any other person duly authorised by the Master

IMO FAL Form 3 (C. & E. No. 927) - Titled “Ship’s Stores Declaration”, it provides information relating to the ship’s stores on arrival and departure of the vessel. It must be dated and signed, or otherwise authenticated, by the Master or by some other ship’s officer duly authorised by the Master and having personal knowledge of the facts regarding the ship’s stores (See Ships’ Stores definition below)

IMO FAL Form 4 (CU 142) - Titled “Crews’ Effects Declaration”, it provides for the recording of details of crews’ private stores, i.e. all dutiable goods in their possession. This form provides information relating to crews’ effects on arrival in the State. It is not required on departure. It must be dated and signed or otherwise authenticated, by the Master or some other ship’s officer duly authorised by the Master. In addition, in the case of this Declaration each crew member is required to place his/her signature, or if he/she is unable to do so, his/her mark, against the Declaration relating to his/her effects. It does not contain any details of goods listed on the Ship’s Stores Declaration (IMO FAL Form 3)

IMO FAL Form 5 – Crew List. This form provides information relating to the number and composition of the crew on the arrival and departure of a ship. When information is required about the crew of a ship on its **departure**, a copy of the crew list presented on arrival should be accepted on departure if signed again and endorsed to indicate any change in the number or composition of the crew or to indicate that no such change has occurred. This form should be dated and signed, or otherwise authenticated, by the Master or some other ship’s officer duly authorised by the Master. It updates the existing crew list (unnumbered)

IMO FAL Form 6 - Passenger List. This form should only be used in the case of ships certified to carry 12 passengers or fewer where such information is required by Revenue. It should be dated and signed, or otherwise authenticated, by the Master, the ship’s agent or any other person duly authorised by the Master. There is no standardised form provided for ships certified to carry more than 12 passengers

Ships’ Stores - Dutiable articles shipped free of duty and VAT on ships, boats or yachts departing on voyages beyond State waters. Stores include goods of a consumable and non-consumable nature

Ship’s Stores Declaration – **IMO FAL Form 3** provides for the recording of details of all dutiable stores, live animals, birds and ammunition carried on the vessel on arrival and also particulars of stores issued

State Waters - means Internal Waters and Territorial Seas of the State
Defined by the Maritime Jurisdictions Order 1959 – 1989 in particular Maritime Jurisdictions Act, 1959 (Straight Baselines) Order, 1959, as set out in S.I. No. 173 of 1959

Surplus Stores - Stores surplus to immediate requirements which remain unused at the end of a voyage or which have not yet been issued to crew or passengers. They are usually stored on board in a special lock-up capable of being sealed

NOTE **The above declarations should be completed before arrival in State Waters to provide for possible boarding carried out at sea by Revenue Officials of the Revenue Customs Cutter.**

As far as possible please use IMO Fal Forms.

3. LAW

3.1 Ship Stores

No Community provisions on Ships Stores have been adopted by the EU and therefore national provisions apply.

The national legal provision for Ship's Stores exists under the Customs Consolidation Act 1876 (Sections 50, 97, 100, 126) as amended. Under these provisions the shipment of stores are subject to conditions imposed by the Revenue Commissioners.

In addition, Section 94 of the 1997 Finance Act further amended Sections 100 and 126 of the Customs Consolidation Act, 1876 to provide for the granting of duty free stores to ships and boats/yachts **under 40 tons registered tonnage** departing from State waters.

3.2 Reporting formalities for Ships arriving in and/or departing from Ports of the Member States of the Community

The reporting formalities for Ships arriving in and/or departing from Ports of the Member States of the Community are outlined by Directive 2002/6/EC. The purpose of this Directive is to facilitate maritime transport by providing for standardisation of reporting formalities. It has been implemented nationally by the European Communities (Ship's Reports) (Facilitation Forms) Regulations 2003 (S.I. No. 549 of 2003).

4. SHIPMENT OF STORES

4.1 Entitlement to Duty-free stores

Dutiable stores may be shipped free of duty on ships, boats and yachts departing on a foreign voyage from the State, for the use of the Master, officers, crew and passengers on board. In the case of fishing vessels departure must be to fishing grounds as set out in the glossary of terms (see paragraph 2 and 4.9). Provisions relating to shipment of dutiable stores on vessels of the Irish Naval Service are set out in paragraph 9 and

provisions relating to the shipment of dutiable stores on oil/gas rigs/platforms and supply/stand-by vessels are dealt with in paragraph 11.

The quantities of tobacco and spirits allowed are, as a general rule, to be restricted to quantities sufficient to increase the stores left on board under seal to the quantities allowed for the duration of the voyage (See paragraphs 4.2 and 4.3). No limitation need be placed on the quantities of other dutiable goods shipped as stores, unless, having regard to the nature of the voyage and the number of persons on board, there is reason to suspect that the goods are being exported as merchandise under the guise of ships' stores.

4.2 Quantities of Duty-free stores allowed

The quantities of tobacco products and spirits allowed are to be calculated on the following basis:-

(a) Master, Officers, Crew.

Tobacco products: 42g tobacco, including cigars (up to 42g weight) or 40 cigarettes, per person per day.

Additional quantities of duty-free tobacco goods may be allowed where the quantity requested is marginally in excess of these allowances e.g., where it is desired to ship in complete packages.

Spirits: 0.142(1/7) litre spirits per person per day.

(b) Passengers.

The provisions of Operational Instruction No. 23/94 on Vendor Control and General Order 193/82* apply in the case of intra-Community passenger voyages i.e. ferries.

In the case of voyages to non EU Countries the following provisions apply:

(i) Quantities sufficient, not only for use on the ship during the intended voyage, but to enable outward bound passengers to obtain the benefits of foreign Customs landing concessions and inward bound passengers to obtain the benefit of Customs landing concessions in the State are to be allowed; and

(ii) No specific quantities can be laid down because of the variety of concessional landing amounts both abroad and in this country. In practice, no restriction need normally be placed on the quantities of stores to be shipped or laden. If, however, having regard to the nature of the voyage and the number of passengers on board, local management has reason to suspect that any of the goods are not intended for use as stores, the quantities should be restricted accordingly.

* G.O. 193/82 provides that in accordance with European Court of Justice judgments, goods sold in duty free outlets to intra Community travellers must be in free circulation

Particulars of the stores issued and granted are to be recorded by the Ships Officer on duty in the appropriate column of the copy of the ship's stores declaration IMO FAL Form 3 (see paragraph 5).

4.3. Duration of voyage

The Master, agent or owner may be required to declare on the document requesting stores, i.e. Invoice, Shipping Bill etc., the estimated duration of the intended voyage outwards and return. If the vessel is proceeding to a port or ports beyond the first port of call, the estimated duration of such extended voyage is to be taken as the basis of calculation of the quantity of tobacco and spirits which may be shipped as stores. The statement as to the estimated duration of the voyage is to be accepted unless the Revenue Official responsible for the granting of the stores is satisfied that it is seriously inaccurate, in which case(s) (s)he is to call for evidence, such as the ship's log book, in support of the statement. In the case of fishing vessels, stores are not to be granted for a voyage of less than 4 days (see paragraph 4.9 also).

4.4 Conditions governing duty-free shipment

The shipment of stores is subject to the following conditions:-

- (a) The shipment of duty-free stores is to be granted by the relevant Assistant Principal Officer or delegated Revenue Official(s);
- (b) Shipment to the vessel must be made under bond (other than for Yacht stores);
- (c) In the case of voyages to non EU Countries, bonded or warehoused goods may not be shipped in advance of the delivery of the general declaration outwards (IMO FAL Form 1). On delivery of the general declaration (IMO FAL Form 1) loading may commence at any time with the consent of the Ships Officer on duty; and
- (d) The Master or other responsible Ship's Officer is to certify receipt of duty-free stores on board ship on the Shipping Bill, Form C. & E. No. 505B or alternatively on a copy of the commercial invoice.

Goods liable to any prohibition or restriction, including goods in transit, may not be delivered under the instructions of this paragraph unless on production of the necessary licence, permit or other authority provided for in the law and regulations governing the prohibition or restriction.

4.5 Supervision of shipment

The extent of supervision of a shipment of duty-free stores is to be decided by the relevant Assistant Principal Officer. The Master, agent or owner should normally give 24 hours prior notice of intention to ship such stores to the Revenue Official at the export Station so that arrangements can be made to supervise the shipment, if considered necessary.

Checking and certification of shipment of dutiable stores should be carried out on a risk analysis basis having regard to the quantities involved, revenue risk and costs

likely to be incurred. Staff should certify the Shipping Bill, Form C. & E. 505B or copy of the commercial invoice by endorsing with the appropriate Revenue stamp, which should include the date and also signing.

4.6 Sealing stores

As far as practicable dutiable stores should be put under seal on board the vessel (either official or company seal). Where a company seal is used, it should be numbered and approved in advance by the relevant Revenue Official and the certificate of shipment should be noted accordingly. The quantities of tobacco and spirits shipped are to be noted on the copy of the ship's stores declaration (see paragraphs 5.1 and 5.2) and the ship's blue book (C. & E. 233 or alternative, see glossary).

4.7 Stores for which no related shipping documents are received

Where requests are made to ship stores for which no related shipping documents have been received, the shipper, Master or other responsible Ship's Officer must make a written application containing full particulars of the goods and requesting that shipment be permitted. When presented for shipment, the Revenue Official should examine the goods and place them under seal and endorse the application accordingly.

4.8 Ships returning to port

In the event of a ship having declared a foreign voyage from a port within the State with stores on board returning to;

- (a) that port; or
- (b) any other port within the State; or
- (c) putting into a port in distress or for repairs or for any other cause,

and a deficiency in such stores is discovered in excess of the quantity which might fairly have been consumed having regard to the length of time between departure and return, a full report of the circumstances together with an explanation from the Master is to be made to the relevant Assistant Principal Officer (see also 5.3).

4.9 Fishing vessels

Dutiable stores may be shipped free of duty on fishing vessels departing on a foreign voyage from the State, for the use of the Master, officers, crew and passengers on board, provided the following are strictly adhere to:

Departure must be to fishing grounds situated outside the area bounded by the following limits:

- (a) The North Sea and the English Channel;
- (b) Latitude 48° 30' N;
- (c) Longitude 12° O' W; and
- (d) Latitude 61° O' N.

Note: Limits (b), (c) and (d) equate roughly with the fishing grounds in the near West Atlantic from Brest up to the Shetlands and outside 80 miles from the west coast of Ireland.

Duration of voyage in the case of fishing vessels, stores are not to be granted for a voyage of less than 4 days.

In the case of fishing vessels where stores are granted, the relevant Assistant Principal Officer should ensure periodic checks are undertaken to confirm the duration of voyages and satisfy themselves that the voyage was greater than 4 days.

Note: Most Irish fishing boats would not qualify for ships stores, as they would not meet the above conditions.

4.11 Stores not liable to Duty/ CAP Goods

CAP goods may be shipped as stores and these may be eligible for export refund. Please see paragraph 78 in the “CAP Instructions to Staff”.

5. SHIPS’ SURPLUS STORES

5.1 Stores Declaration

On arrival from a foreign voyage, the Master or person authorised by him/her must deliver to the Revenue Boarding Officer on IMO FAL Form 3 an account of the stores carried. In the case of any ships not boarded, local arrangements are to be made with Masters or their agents for the delivery of the stores declaration to a designated Office at least two hours prior to departure but in any event not later than twenty-four hours after arrival.

Live animals or birds remaining on board, firearms and ammunition which form part of the ship’s equipment, must be included in this declaration. Articles liable to duty which are bona fide ship’s equipment and not surplus stores need not be included. Details of the quantities of sundry ship’s stores, which are low-value dutiable goods, are not required.

5.2 Record by Ships’ Officers of ships’ surplus stores

Full particulars of the quantities, etc. of the surplus stores, as declared, which are (a) in use and (b) placed under seal, are to be recorded by the Ships Officer on duty in the appropriate columns of each copy of the form IMO FAL Form 3 and the certificate at the foot of the columns is to be signed by both the relevant Revenue Official and Ship’s Officer. No record need be made of low-value dutiable goods (see paragraph 5.1) unless due to the nature of the goods there is a risk that they may be smuggled ashore.

Two copies of IMO FAL Form 3, duly completed, are to be returned to the Master, one for production at the Custom House/Revenue Office (or Report Office) when the

report of the ship is required and the other for retention on board. Before returning them the Ships' Officer on duty is to endorse on both copies full details of any private stores placed under seal on board. In addition, particulars of high-value dutiable goods e.g. musical instruments, radios, stereos, cameras, diamonds etc. which are left on board without being placed under seal should be recorded. The third copy is to be securely attached to the ship's blue book (C.&E. 233 or alternative, see glossary).

5.3 Deficiencies in stores

Deficiencies in ships' stores is a regular occurrence and the relevant Assistant Principal Officer must ensure that staff are alert to it as a possibility for smuggling of excisable products in particular.

Should deficiencies be discovered between the quantities declared and the quantities found on board, the designated Revenue Official is to ask the Master for an explanation. If the deficiency is not serious and the explanation is satisfactory, a note to that effect is to be made (at the foot of the rummage account). The written explanation and report are to be annexed to the ship's blue book (C.&E. 233 or alternative, see glossary).

In any case where there is suspicion a written explanation is to be obtained from the Master and the circumstances reported to the relevant Assistant Principal Officer. Appropriate steps, including thorough investigation and, if necessary enforcement action, should be taken having regard to the circumstances involved. In the event of any requirement to detain and/or seize goods, existing instructions as set out in the Enforcement Manual should be followed. Customs Criminal Investigations Unit and Bridgend, Investigations and Prosecutions Division should also be contacted. The written explanation and report are to be annexed to the ship's blue book (C.& E. 233 or alternative, see glossary).

At international level, increasing use is being made of the possibility of providing information on ships stores via mutual assistance channels. For example, other EU Member States may provide spontaneous notification of ships stores on board vessels departing for Ireland from their jurisdiction. Such details will be provided to Customs Criminal Investigations Unit who will pass it to the relevant areas for appropriate action. This may include incorporating it into their risk analysis of the vessels concerned and subsequent checking of quantities of stores. Similarly, in a case where there are grave suspicions about discrepancies found in ships' stores, application may be made to the Customs Criminal Investigation Unit to seek verification from the Member State of departure of the quantities actually declared when departing that jurisdiction.

5.4 Disposal of ships' surplus stores

Ships' surplus dutiable stores may be warehoused, duty-paid, transferred to an outward-bound ship within the port entitled to such stores or sealed on board. The detailed arrangements for each procedure is as follows:

(a) **Warehoused:** They may be entered and warehoused for future use as ships' stores, irrespective of the fact that they would not be admissible for warehousing if imported as merchandise. Spirits should, whenever practicable, be warehoused.

(b) **Duty-paid:** They may be released on payment of duty at the appropriate tariff rate.

(c) **Transferred:** They may on request be transferred to an outward-bound ship within the port entitled to such stores. The request may be granted by any Higher Executive Officer or an Officer of a higher grade. The goods must be transferred under Customs control, secured under seal on board the receiving ship and a receipt given by the Master or other responsible Ship's Officer.

(d) **Sealed up on board:** All high-value dutiable goods may be placed under seal if deemed necessary by the Revenue Official on duty or if desired by the Master or steward. If an official seal is not readily available the Master may use the company's own seal. Care must be taken that access to the stores cannot be obtained without breaking the seal. The copy of the ship's stores declaration attached to the ship's blue book (C.&E. 233 or alternative, see glossary) must be noted with particulars of all high-value goods placed under seal. No record need be made of low-value dutiable goods placed under seal, but it must be ascertained that such goods are in fact what they are represented to be.

Where, however, a ship loses its command (e.g. the Master surrenders command and leaves the ship, the ship is placed under repair without crew standing by her, or the ship is withdrawn from service) dutiable stores are not to be allowed remain on board unless security by means of deposit or bond is given for the duty involved. If security for the duty is not received the dutiable stores must be:

- (i) warehoused for future use as ships' stores; or
- (ii) duty-paid; or
- (iii) transferred on request to an outward-bound ship within the port entitled to such stores.

5.5 Excessive dutiable stores

In the absence of suspicion no action need be taken in this connection unless the quantity is so excessive, having regard to the trade in which the ship is engaged or the voyage on which it is about to enter, as to give rise to grave suspicion that illegal practices in this country are contemplated. In such cases the excessive stores must be duty paid.

5.6 Sealing stores on ships with dangerous cargoes

The terms of the relevant safety statements apply.

6. DUTIABLE GOODS IN THE POSSESSION OF THE CREW

6.1 IMO FAL Form 4

The Master of every ship from foreign voyage must, on arrival in State Waters, produce to the relevant Revenue Official:

(a) IMO FAL Form 4 (but see also paragraphs 6.2 and 6.3), containing full particulars of all the dutiable articles in the possession of every individual member of the crew; and

(b) when requested, all the goods enumerated on the list and/or a satisfactory explanation for **any** goods not so produced. The list is not to contain details of any dutiable goods mentioned in the ship's report or on the ship's stores declaration, or of any goods required to be enumerated on the parcels list (No. CU 143 or IMO FAL Form 3, suitably endorsed).

6.2 Ferry Crews Long Term Declaration, Form C.&E. No. 1071

As a concession, the Ferry Crews Long Term (L.T.) declaration (Form C. & E. No. 1071) may be used in place of form IMO FAL Form 4 in respect of crews of sea ferries on scheduled passenger services between Ireland - UK and Ireland - France.

(In order to avail of the concession all members of the crew are required to sign the new Declaration form. Long Term (L.T.) Declarations are valid for a period of six months after which they must be replaced with new Declarations. However, where deemed necessary, an amendment should be made to the Declaration in the interim period (see next sentence).)

Arrangements should be made with shipping companies to have the new Forms completed by every crew member of the ferries in question. The relevant Higher Executive Officers must ensure that a L. T. Declaration is obtained immediately from any new crew member(s) joining the ship during the six month period between declarations and local management should ensure that periodic checks are carried out to confirm full compliance with this requirement.

L. T. Declarations must be completed in duplicate, the original being lodged with the proper Revenue Official at the office concerned and the duplicate being retained on board the vessel in the Master's possession for the period of its validity. Original Declarations should be carefully filed and retained for a further period of 6 months following the end of the period of validity after which they may be destroyed.

6.3 When IMO FAL Form 4 is not needed

IMO FAL Form 4 is not required in the case of :-

(a) ships calling for stores only;

(b) fishing boats. (This exemption of fishing boats is, however, subject to the condition that all the dutiable goods in the boats are in the proper form of report or on the Ships' Stores Declaration); and

(c) where Ferry Crews Long Term Declaration (Form C.& E.No. 1071) is used (see paragraph 6.2).

6.4 Duties of boarding officers

It is the duty of the Master to produce the form IMO FAL Form 4 and the dutiable articles (but see paragraph 6.5). If the form is not produced each member of the crew is to be questioned as to the dutiable goods in his/her possession and the goods, on being produced, are to be dealt with as if form IMO FAL Form 4 had been furnished. Masters of all ships, on declaring outwards, should be reminded to have adequate supplies of copies of form IMO FAL Form 4 for use on return.

6.5 When dutiable articles need not be produced

When the dutiable goods, stated on IMO FAL Form 4 to be owned by any individual are not in excess of the quantities allowed by paragraphs 4.1 and 6.8 they need not be produced with IMO FAL Form 4 (see paragraph 6.1). In such cases the goods may, in the absence of suspicion that the statement on the form is inaccurate, be written off on the list as "In use".

6.6 Treatment of produced stores

6.6.1 When the quantity is greater than the quantity allowed under paragraphs 4.1 and 6.8 the goods must invariably be produced, and the owner may:

(a) pay duty on them - duty being levied on the quantity in excess of that allowed under paragraphs 4.1 and 6.8; or

(b) if (s)he wishes them to be retained on board for exportation, place them, with the Master's consent, under seal on board with the ship's surplus stores - a record being made in the appropriate space on form IMO FAL Form 4.

Note: The duty-free concessions allowed by paragraphs 4.1 and 6.8 are not to be granted, in the case of goods so removed, on subsequent payment of duty.

6.6.2 It must be distinctly understood that:

(a) duty may only be received on board the ship by the Revenue Official to whom the list is produced or by the relevant Revenue Official who may in the ordinary course of his duty attend the ship within 24 hours of arrival;

(b) after the expiration of 24 hours after arrival duty may be accepted on board only by permission of a Higher Executive Officer or higher grade. However, the relevant Revenue Official may allow the goods to be delivered on payment of duty, the duty-free allowances being granted provided they have not already been allowed; and

(c) the duty on the total quantity of the goods of one description, less any duty-free allowances, must be paid at one port and on one entry. If the weight of tobacco (including cigars, cigarettes) exceeds 10 kg net, application must be made in writing for delivery stating that the goods are for the private use of the importer and delivery may be allowed by the senior officer present if (s)he is satisfied that the importation is *bona-fide* for private use. A certificate to that effect must be given on the application. Doubtful cases are to be submitted to the relevant Assistant Principal Officer. The IMO FAL Form 4, duly noted as to the disposal of the goods, is to be securely attached to the ship's blue book or suitably endorsed alternative (see glossary). When duty is paid the item in the list is to be noted "duty paid, "305 Receipt" no. _____". The relevant Assistant Principal Officer is responsible for seeing that the duty is correctly levied in each case.

Any dutiable goods which are neither produced as ships' stores nor enumerated on the IMO FAL Form 4 or CU 143 (IMO FAL Form 3, suitably endorsed, may be accepted in place of CU 143), but which may subsequently be produced to the Revenue Officials before a search is commenced, are to be detained and the facts reported to the relevant Assistant Principal Officer for decision as to what further action, if any, is warranted.

If such goods are produced only after a search has commenced, or when discovery is imminent, they are to be seized. If the relevant Revenue Official is satisfied that their omission from the list or non-production was unintentional they are to be detained and the facts reported to the relevant Assistant Principal Officer.

6.7 Receipt of duty

Where duty is received under paragraph 6.6 above the following apply:-

(a) **Examination to be recorded** - The examination is to be recorded in the relevant form if clearance takes place on board the importing ship; and

(b) **"305 Receipt"** - If immediate delivery of the goods is desired by the owner, or if delivery from under seal is subsequently allowed by an officer of a higher grade (see paragraph 6.6), the Revenue Official in charge of the ship is to assess and accept the duty and give the owner a receipt for the amount on a "305 Receipt". The particulars given on the receipt should be sufficient to take the place of an out-of-charge note. The goods may then be delivered, the ship's blue book being noted accordingly (See paragraph 6.6.).

6.8 Crew entitlement to Ship Stores in port

Crew are entitled to request an issue of Ship Stores from existing stock while in port subject to the following conditions:

(a) A limited amount of tobacco products and alcohol may be issued to crew living on board vessels during the discharge of inwards cargo and after the commencement of loading outward cargo in the port.

- (b) In no case is the quantity of stores issued to crew at any one time for use to exceed 8 days' supply of tobacco products and 4 days' supply of alcohol.
- (c) In the case of regular shippers in port for shorter periods the quantities issued to the crew are to be proportionately reduced.
- (d) In no circumstances are stores taken on board since arrival in the State to be issued to the crew while the ship is still in port.

A record in detail is to be made in the ship's blue book (C. & E. 233 or alternative, see glossary).

6.9 Landing of dutiable stores without payment of duty

Crew arriving from an EU port cannot land any unused part of their duty-free stores.

In other cases the following quantities of unconsumed spirits, beer and tobacco products may be landed duty-free by any member of a ship's crew, irrespective of rank, under the circumstances stated:-

Short term ashore e.g. 1 hour or so			Long term ashore e.g. at the end of a shift week-on		
Spirits	Tobacco Cigarettes	Beer	Spirits	Tobacco Cigarettes	Beer
None	30g or 30 cigarettes	None	.25 litres > 22° .5 litres < 22°	100g or 100 cigarettes	6 litres beer

Other dutiable goods in the possession of any member of a ship's crew are to be dealt with in accordance with "Information for Travellers Arriving in Ireland from Member States of the European Union who have purchased goods in those Countries for Personal Use" and "Information for Travellers Arriving in Ireland from Countries Outside the European Union who have Purchased Goods in those Countries for Personal Use".

6.10 Products sold or provided for consumption on board vessels on intra-community journeys

Statement of Practice – VAT 1/99 deals with on board sales of goods on intra-community journeys.

6.11 Cruise Liners

The arrival and departure of Cruise Liners should follow the normal procedures.

In the absence of any suspicion or evidence of abuse, stores need not be placed under seal when visits are of short duration. Restrictions need not be placed on the use of stores while travelling in State waters.

Passengers, when going on short visits ashore from visiting cruise liners, should be allowed to land tobacco in quantities suitable for their personal use during their trip ashore. No restriction should, normally, be placed on use by passengers of duty free stores, while aboard the vessel.

Crewmembers, if coming ashore for short trips, are restricted to small quantities of tobacco products (e.g. one packet of cigarettes) and no alcohol products.

If any reception or event, involving any persons other than travelling passengers, is to be held on these vessels while in State waters, duty payment is to be secured on any alcohol and tobacco products to be used at such events. Visitors to these vessels have no entitlement to consume or land duty free stores.

Other instructions regarding the treatment of Cruise Liners is dealt with in the “Baggage Control and Examination Manual”, specifically Section 10.

7. DUTY-FREE STORES FOR YACHTS/BOATS OF LESS THAN 40 TONS

7.1 Introduction

The purpose of this paragraph is to advise on applications for duty-free stores for yachts/boats less than 40 tons (registered tonnage). Applications are to be approved by the relevant Assistant Principal Officer locally or relevant Revenue Official to whom responsibility is delegated.

7.2 Applications for duty-free stores for yachts

Action to be taken locally:

(a) For yacht stores, the condition which must always be satisfied is that the vessel is undertaking a bona-fide foreign voyage (See paragraph 2); and

(b) On receipt of each application a copy must be faxed immediately to Customs Drugs Law Enforcement (CDLE) at 01 8277680 for any action considered necessary. CDLE may also be contacted at cdle@revenue.ie.

The standard application form at [APPENDIX 1](#) should be completed by the applicant. In cases of first time applicants, a new file should be opened for the purposes of monitoring stores usage. If applicant has previously made an application for duty-free stores the existing file should be used. Calculations and allowances can be determined from the details given in the current application while awaiting receipt of an existing file.

7.3 Processing of Application for duty free stores

Based on the type and quantity of stores required the calculations should be carried out on the basis of the following table:

Spirits	0.142 (1/7) litre per person per day*
Beer/Wine	Allow as requested provided the request is reasonable taking into account the number of persons on board and the duration of the voyage;
Cigarettes	Allow as requested up to max. of 40 cigarettes per person per day* OR
Tobacco	42g per person per day* OR
Cigars	10 cigars (up to a maximum of 42g) per person per day*

NOTE: THESE ALLOWANCES MAY BE GRANTED ONLY TO PERSONS OVER 17 YEARS.

7.4 Letter of approval for duty-free stores

When the allowances have been determined, as set out in the previous paragraph, the standard reply in the format set out in [APPENDIX 2](#), suitably adapted, should be issued.

Three copies of this letter are required:

- (a) One for issue to the applicant (the original);
- (b) One for file which is sent to the relevant Revenue Official in the port of departure; and
- (c) One for office file, where a record is kept on an annual basis, of all applications for duty-free stores.

7.5 Small Consignments

Where the allowance approved is less than the standard case, and in the event of the warehouse keeper not providing part cases, the applicant is to be advised that the allowance cannot be increased beyond the maximum permissible as set out in paragraph 7.3.

8. TREATMENT OF YACHT STORES

8.1 Stores Declaration

Arrivals of yachts carrying dutiable stores from outside State waters should be advised to Revenue by the owner or Master of the yacht as soon as is practical or no later than the next working day. Such yachts are liable to rummage and search. IMO FAL Form 4 must be completed by the crew/officers and, where requested by

* THE MAXIMUM NUMBER OF DAYS PER TRIP FOR WHICH STORES ARE CALCULATED IS SET AT 28 DAYS.

Revenue, CU 142a or IMO FAL Form 3, suitably endorsed must be completed by the owner or on his behalf in respect of surplus stores remaining on board and private stores in the possession of the owner, his family and guests. A record of all such yachts should be maintained. A ship's blue book (C&E No.233 or alternative, see glossary) is also to be prepared for each yacht and the book and relative forms are to be forwarded to the relevant Revenue Official as designated by local management and subjected to scrutiny as in the case of merchant vessels.

8.2 Yacht store book to be issued

A book (C.&E. No.173 or IMO FAL Form 3, suitably endorsed) to record the particulars of all dutiable goods found on board and the manner of their disposal may be issued where considered necessary and kept on board the yacht. Particulars of any goods shipped from bond and placed under seal are also to be recorded in this book. This book supersedes the ordinary form of stores certificates and renders unnecessary the sending from port to port of letters of advice as to stores.

8.3 Production of store book at yachts' winter mooring

When a yacht store book is issued at a port other than that at which the yacht is usually moored for the winter, an advice on C.&E. No. 87 or on IMO FAL Form 3, suitably endorsed is to be forwarded to the latter port in order that, on the yacht's arrival to lie up, the Master may be called upon to produce the store book. The same course is to be followed when it is ascertained that a yacht is intended to be laid up at a port other than its usual winter mooring.

8.4 Procedure when yachts are laid up or not about to leave State waters

When yachts are laid up, or when they are not about to cruise outside home waters, duty must be paid or proof must be forthcoming that they were shipped from a duty-paid shop.

8.5 Bond may be accepted

As an alternative course, a bond (or deposit covering the amount of the duty involved) may be accepted from the owner of the stores or Master of the yacht with one surety. If this course is adopted the stores may remain on board under seal for future use or until the duty chargeable on them is paid.

8.6 Notice of intended departure

Due notice of intention to depart for foreign voyage should be given by the owner or Master to the Revenue Official in charge at the port of departure. The notice should specify the name, tonnage and other particulars of the yacht, and also the destination and the names of the owner and Master. Any failure to give proper notice of departure should be reported to the relevant Assistant Principal Officer.

9. SHIPMENT OF DUTIABLE STORES ON VESSELS OF THE IRISH NAVAL SERVICE

9.1. Stores allowed duty-free

Dutiable goods may be shipped duty-free as stores on vessels of the Irish Naval Service departing on a voyage to foreign waters including patrol of the 200 mile economic zone (see paragraph 2). The quantities shipped should not exceed what is reasonably necessary for consumption on board during the voyage. If the quantities clearly appear to be excessive the matter should be reported to local management.

An application for shipment, signed by the Commanding Officer of the vessel, must be produced with the relevant shipping bills. Bond may be required for the due shipment of the goods.

The instructions regarding examination and shipment (see paragraphs 4.4 to 4.7), are to be observed so far as applicable. (A certificate of receipt on board must be given on the shipping bill by the Naval Officer responsible for receipt of the stores).

9.2 Dutiable stores on board on return from a foreign voyage

On arrival of an Irish Naval vessel from a voyage to foreign waters the Commanding Officer of the vessel must furnish to the appropriate Revenue Official a list, in duplicate, of the dutiable stores on board. The Commanding Officer should certify that the list specifies all the dutiable stores on board and these must be duty paid unless warehoused for subsequent shipment as stores. The list furnished by the Commanding Officer is to be noted as regards disposal of the goods, the original being forwarded to local management for filing and the duplicate returned to the Commanding Officer.

9.3 Baggage and private effects of crews

Each officer and other crew member on board an Irish Naval Vessel arriving from abroad is to be required to declare on IMO FAL Form 4, against his signature, the dutiable goods in his possession. If freely declared and produced, dutiable goods in the possession of the ship's officers or crew may be delivered free of duty provided the quantity does not exceed the duty-free concessions allowed in respect of passengers from abroad. If the quantity is in excess of that allowed under the duty-free concession it is to be charged with duty.

9.4 Standard Operating Procedure with Revenue and the Naval Services as agreed by the Cork area

In practice all the Irish Naval Service ships are dealt with by the Special Compliance Branch (SCB), South West Region (SWR), as the Irish Naval base is in Cork. A Standard Operating Procedure (SOP) has been agreed between the SCB, SWR and the Irish Naval Service. This agreement is reviewed annually. [Please see Appendix 3 for a copy of this SOP.](#)

10. TREATMENT OF FOREIGN NAVAL VESSELS AND GOVERNMENT VESSELS

10.1

While foreign government vessels can, by law, be subject to the same regulations as merchant vessels, regarding cargo and surplus stores, they are, by way of courtesy and custom and practice, given a special status. Visiting foreign naval vessels are to be accorded the special privileges set out below on arrival at ports in The State.

10.2 Revenue Inspection

Foreign naval vessels are not to be searched or rummaged or their dutiable stores placed under seal, except under special instructions from local management. The only question that arises is whether any goods will be unloaded.

10.3 Unloading Of Goods

No steps are to be taken to ascertain whether goods are to be unloaded from naval vessels. If the landing of goods is observed, enquiries should be made as to their nature and if they are dutiable, duty/vat is to be secured before they are released for delivery.

If payment of duty is objected to, the goods should be returned to the ship. *Any such case that may arise is to be immediately and fully reported to the relevant Assistant Principal Officer who should consult Customs Procedures Branch, Customs Division, Nenagh, 067 63234, 63380, 63191 or customsreliefs@revenue.ie*

10.4 Dutiable Stores Shipped On Board Foreign Naval Vessels

Stores may be shipped on foreign naval vessels without limitation as to quantity, upon declaration, by the Commanding Officer that the goods are for use as stores and will not be re-landed in Ireland. The usual conditions relating to production before shipment, apply.

10.5 Other Foreign Government Vessels

Other vessels owned and/or in the service of foreign governments, may, in the absence of any suspicion or instructions to the contrary, be accorded the same privileges as visiting naval vessels.

11. SHIPS STORES ON OIL/GAS RIGS/PLATFORMS AND STANDBY/SUPPORT VESSELS and RESEARCH FACILITIES AND RESEARCH BOATS

11.1

Applications for ships stores for oil/gas rigs/ platforms and standby/support vessels and research facilities and research boats **operating outside State Waters** and vessels

servicing these installations, may be treated on the same basis as vessels engaged in international voyages.

However, special regard should be given to any application to ship alcohol products for such installations, as it is the general practice of companies involved in those activities not to allow the possession and consumption of alcohol on such installations.

Initial applications are to be approved by the relevant Revenue Official, designated by local management.

11.2

Any abuse of ships stores may result in the refusal of ship's stores applications to the installations/vessels involved in the abuse.

11.3

Persons disembarking these installations/vessels will be treated as crew of international means of transport when allocating duty-free allowances. Revenue Officers dealing with such installations/vessels will, when imposing control measures, have regard to the quantities of stores aboard the installation/vessel and the potential for shipment of duty-free stores from other jurisdictions.

12. DOUBTS AND DIFFICULTIES:

In any cases of doubts or difficulties, Customs Procedures Branch, Customs Division, Nenagh, 067 63234, 63380, 63191 or customsreliefs@revenue.ie may be consulted.

APPENDIX 1

APPLICATION FOR DUTY-FREE STORES FOR YACHTS

C&E 626/ /

If these facilities have been granted previously please quote reference used

Name of Applicant: _____

Full Address: _____

_____ Telephone: _____

Name of Yacht: _____

Destination: _____

Port of Departure: _____ Date: _____

Approved Port of intended return: _____ Date: _____

Duration of Voyage (days): _____

Name & Address of each adult person on board including all crew members:
(use separate sheet if necessary):

1. _____ 2. _____

3. _____ 4. _____

5. _____ 6. _____

Type and amount of stores required: _____

Signature of Applicant: _____ Date: _____

Note: The above details should be sent to the appropriate Office well in advance of the intended departure date of the voyage so that the necessary arrangement can be made in time to grant the allowances and to alert the Revenue officers concerned.

APPENDIX 2

C& E No. 626/ /

Name _____

Address _____

Dear _____

With reference to application of (Date) I wish to inform you permission is granted for the shipment as duty-free stores of: -

x litres of Spirits
x Cases of Beer
etc.

on board the yacht “(Name)” departing for (Place) on (Date) with (No.) persons on board.

It is to be clearly understood that this concession is strictly conditional on:

the voyage being undertaken to the destination and for the duration specified in your application;

the stores being shipped from a port that has a Revenue presence and that the departure for foreign voyage must start from the port;

the number of adults on board, from the commencement to the completion of the voyage, conforming to the number specified in your application;

your complying with the necessity to inform Revenue in charge of the port of departure, at which the duty-free stores are shipped, of the date and time of your return and the obligation to report to Revenue on arrival from foreign voyage;

the understanding that any duty-free stores consumed in Irish territorial waters are duty paid, and that any surplus stores (any stores in excess of allowances) at the end of the advised journey be reported to Revenue and the duty paid on them.

Landings in the State shall not be permitted except in cases of emergency. Any such emergency should be reported to the nearest Revenue office immediately.

In the event of non-compliance with these conditions duty will be chargeable on all the duty-free stores shipped and any future applications will be reviewed in this light.

A copy of this authorisation should be retained on board the vessel and produced to Revenue on return to port in Ireland if so requested.

Date _____