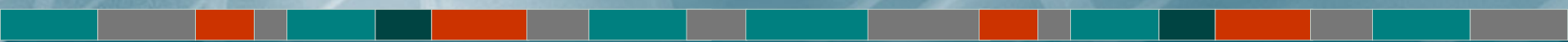
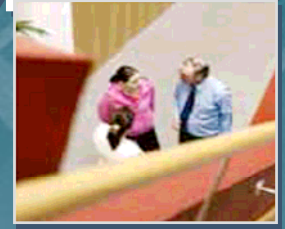


Revenue



Revenue



AEP Changes

as a result of the introduction of
ECS & EORI

February 2009



- Part of overall e-Government drive at EU level
- Originated in a Council Resolution of December 2003
- Multi-Annual Strategic Plan (MASP) published in 2004

Legislative Basis for ECS & ICS

- Council Regulation 648/2005
- Implementing Provision 1875/2006



- Improve effectiveness
- Facilitate trade
- Consistency
- Safety and Security

Priority Projects

Revenue



- Export Control System Phase I - in operation
(Currently optional, mandatory from - 01/07/2009)
- Export Control System Phase 2 - 01/07/2009
- Economic Operators Registration and Information System (EORI) - 01/07/2009
- Import Control System - Early 2010



Key Features

- Introduction of a Safety & Security Declaration in respect of all exports
- Combined with SAD Declarations
- Provided in advance... Declarations must be lodged sufficiently in advance of departure to allow for risk analysis and controls to be carried out.
- Lodged Electronically by declarant...
- Changes to AEP System
- Declarations are risk assessed for Safety and Security purposes... Goods cannot be cleared for Customs purposes until risk analysed for safety & security.
- System linked to Other Member States...



- Additional Data elements
- Changes to existing data elements
- Changes to electronic messages
- Consequential changes to Imports..for consistency



At Export:

- ⑩ Specific Circumstance Indicator.
- ⑩ Number Of Pieces (Box 31).
- ⑩ UN Dangerous Goods Code .
- ⑩ Transport Charges Method of Payment .
- ⑩ Type of Transport Crossing Border .
- ⑩ Country(ies) of Routing .
- ⑩ Seals Identity (Box D)
- ⑩ Number of Seals.
- ⑩ Total Gross Mass.
- ⑩ Control Result Code (Box D).
- ⑩ Control Date Limit (Box D).

Changes to existing data elements/structure



- ⑩ Transport Document Type and Identifier are now catered for as box 44 codes.
- ⑩ Container number now has a structural change and is moved from header level to item level.
- ⑩ Consignor/Consignee/Agent Address Line 3 removed (Boxes 2,8 & 14).
- ⑩ Consignor/Consignee/Agent identifier changed from an..16 to an..17 (Boxes 2,8 & 14)
- ⑩ Mode of Transport At the Border changed from n1 to n2 (Box 25)
- ⑩ Inland Mode of Transport changed from n1 to n2 (Box 26)
- ⑩ Mandatory Invoice (Box44) header level has moved to item level (Box 44)

Changes to electronic messages



- A copy of the latest version of the SAD will be returned with the message indicating the goods are cleared/released (IE529)
- A message indicating the routing of the consignment (IE560)
- A copy of the latest version of the SAD will be returned with the message indicating that the goods have exited the community in the case of indirect exports (IE599)

Importance of Box 29

Revenue



- Direct Exports
- Indirect Exports
- Exports under Single Transport Contract (STC)



- **Box 29 (Office of Exit)**
- **Direct Exports**...export moves directly from Ireland to a 3rd Country. In this case Ireland acts as both Office of Export and Office of Exit. Box 29 will show an Irish Office of Exit e.g. "IE....."
- **Indirect Exports**...export moves from Ireland through another MS and from their to a 3rd Country. In this case Ireland is the Office of Export and the other member states acts as Office of Exit. Box 29 will show an EU Office of Exit
- **Exports under Single Transport Contract (STC)**...Where goods that are being exported indirectly are moving under an STC they may be treated for customs purposes in the same way as a direct export, but only at the request of the declarant. In this case Ireland acts as both Office of Export and Office of Exit. Box 29 will show an Irish Office of Exit e.g. "IE....."



An STC is a contract for the through transport of goods from the point of export in the Community to their destination outside of the Community.

Normally the existence of an STC will be shown on the airwaybill or ship's manifest.



- the exit of the goods from the Community is certified on Copy 3 of the SAD at the Irish customs office. A transport document is also produced and endorsed "EXPORT" in red and stamped with the approved stamp of the Irish customs office. Cross-references are made on Copy 3 of the SAD and the Transport Document;

the transport document travels with the goods and is presented at the customs office in the Member State where the goods are actually exiting the Community. It acts as proof for this office that all export formalities have been completed in Ireland.

Implications of a non Irish Box 29 code

Revenue



Indirect Export

- Declaration Data passed from Ireland to Office of Exit
- Customs at point of exit will require EAD / proof of security clearance
- Customs at point of exit will confirm exit of goods from community via a message back to Irish Customs



**Not to be confused with Import Control System
ICS**

Changes at Import

Revenue



- Transport Document Type and Identifier are now box 44 codes.
- Container number now has a structural change and is in goods item.
- Consignor/Consignee/Agent Address Line 3 removed.
- Consignor/Consignee/Agent identifier changed from an..16 to an.17
- Box 25: Mode of Transport At the Border changed from n1 to n2
- Box 26: Inland Mode of Transport changed from n1 to n2.



The release message will contain a copy of the latest version of the SAD.



Economic Operators Registration and Identification System



- Unique Reference Number
- Valid throughout the EU
- Used on all SAD declarations
- Facilitates the exchange of information between Customs Authorities
- Aligned with current VAT number



- Revenue/Customs will assign an EORI number to each EO who interacts with Customs
- Revenue/Customs are obliged to provide details of traders who have been assigned an EORI to the EU
- EORI will be the only number allowed in Boxes 2, 8 & 14 of the SAD
- In the vast majority of cases Traders EORI number will be the same as current VAT number e.g “IE.....”



Import Control System

ICS

WHAT IS REQUIRED?



- Entry Summary Declaration (ENS) required for all goods entering the EU
- Separate declaration – current import procedures will continue to apply separately
- Must be lodged electronically
- Responsibility to lodge lies with Carrier
- Must be lodged at 1st Office of entry

WHAT IS REQUIRED? (contd)



- Declaration must contain specific data elements as set out in Annex 30A (1875/2006)
- Declaration must be lodged in advance of arrival of goods within specific time limits
- Declaration will be risk analysed for safety and security



- Declaration lodged at 1st Office of Entry
- MRN assigned and notified.
- Risk analysis performed for all goods
- Results of risk analysis forwarded to all declared Offices of Subsequent Entry
- Result of risk analysis may result in requirement for goods to be controlled at Office of 1st Entry or at the Office of Unloading (dependent on level of risk)
- Very high risk goods in maritime container traffic may result in “do Not Load” instruction



- Container traffic from Greenland, Faroe Islands, Ceuta, Melilla, Norway, Iceland, ports on Baltic Sea, North Sea, Black Sea, Mediterranean – at least 2 hours before arrival at first port in Community
- Containerised traffic, other than above – at least 24 hours before loading at the port of departure
- Bulk/break bulk cargo – at least 4 hours before arrival at the first port in the Community
- Air Traffic – Long Haul: At least 4 hours prior to arrival at first airport in the Community
- Air Traffic – short Haul: At least by time of take-off of the aircraft



- Only required in circumstances where Ireland is 1st Office of Entry in EU
 - Approx 10% of Air Traffic
 - Approx 5% of Sea Traffic



- What impact will ICS have on your current practices?
- Will the data elements for ICS be available to you within the required time limits?

Thank you ...

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Any questions?





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