CONDITIONS FOR DTI PAPERLESS DECLARATION AND DEFERRED PAYMENT (BANK DIRECT PAYMENT) SCHEME.

PAPERLESS DECLARATION

1. A trader must be approved for DTI by the AEP Accounts Unit and be in receipt of a digital certificate from ROS (Revenue –online Services), in order to make a Paperless Declaration.

2. A Paperless Declaration shall have the same legal status as a declaration on a hard-copy SAD and the combination of the Box (14) Revenue Identification Number and digital certificate shall have the same legal status as a hand-written signature.

3. A hard-copy printout from the AEP System, identified by the Paperless Declaration Number & Date, will be regarded as being a true representation of the corresponding Paperless Declaration, unless proved otherwise.

4. A trader must be in possession of all the requisite supporting documents (e.g., invoice, preference form) prior to clearance of the goods.

5. All the requisite supporting documents relating to a Paperless Declaration will be stored by the Box (14) trader in a manner acceptable to the Revenue Commissioners for a period of four years, and will be made available to Customs if so requested. Documents may, subject to the approval of the Revenue Commissioners, be stored by image or other electronic format. Traders who wish to use such storage media should contact their local Revenue Office.

This condition will not apply when supporting documents have to be lodged prior to clearance, as such documents will be retained by the Revenue Commissioners.

6. DTI users can only communicate with the AEP System through ROS.

7. Where a duty payment arises under DTI, payment must be made by means of the Deferred Payment (Bank Direct Debit) scheme and/or non-deferred payments of account methods.

8. When approved, a Revenue Identification Number will be issued to a trader. Only one Revenue taxhead number may be used in Box 48 of a Paperless Declaration and it must correspond, or be associated, with the trader referred to in either Box 2, 8 or 14.

9. The trader must indicate in the Paperless Declaration whether payment is to be made by means of Deferred Payment or otherwise.

10. In the case of exports, the carrier (i.e. the lorry driver or other person in charge) of the goods must have the Paperless Declaration Number and Date available at the point of export for production to Customs if so requested.

11. These Conditions may be varied or added to at any time by the Revenue Commissioners.

ALL LAWS, WHETHER COMMUNITY OR NATIONAL, APPLICABLE TO FALSE, INACCURATE OR FRAUDULENT CUSTOMS AND EXCISE DECLARATIONS APPLY TO PAPERLESS DECLARATIONS.

To: The Revenue Commissioners, Customs Division, AEP Accounts, Government Offices, Nenagh, Co.Tipperary.

I ACCEPT THE ABOVE CONDITIONS

Date of signature:

.....

Signature: Must be signed in the case of a limited or other incorporated company by a Director or Company Secretary, or in the case of a partnership, by one of the partners, or in the case of a sole proprietorship, by the proprietor.

Full name of signatory (BLOCK CAPITALS)

Status

Company

AEP ACCOUNTS USE

RID

Noted:

Filed

e-mail: aep@revenue.ie

Revenue

DEFERRED PAYMENT (BANK DIRECT DEBIT) SCHEME

1. Traders (whether DTI or CI) who wish to defer payment of duties and taxes under the Deferred Payment (Bank Direct Debit) Scheme must be approved by the Revenue Commissioners.

2. A trader approved under the Deferred Payment Scheme must pay the amount due to the Revenue Commissioners, through this Scheme, on the payment date specified by them. Such a trader must not claim, in respect of any calendar month, deferment of payment of an amount in excess of the amount specified in the relevant Guarantee.

3. Traders (whether DTI or CI) must indicate on the SAD/VRT Form whether payment is to be made by means of the Deferred Payment Scheme or otherwise.

4. Where the limit of the Guarantee is approached additional security may be given by means of a top-up deposit, or by replacement of the original guarantee with a new guarantee.

To: The Revenue Commissioners, Customs Division, AEP Accounts, Government Offices, Nenagh, Co. Tipperary.

I AGREE TO COMPLY WITH THE ABOVE CONDITIONS.

Date of signature:

.....

Signature: Must be signed in the case of a limited or other incorporated company by a Director or Company Secretary, or in the case of a partnership, by one of the partners, or in the case of a sole proprietorship, by the proprietor.

Full name of signatory (BLOCK CAPITALS)

Status

Company

AEP ACCOUNTS USE

RID

Noted:

Filed