

A Guide to Customs Export Procedures

Note: It should be noted that these guidelines are intended for general information purposes only and do not purport to be a legal document.

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Section 1: Introduction

Who is this guide aimed at?

This guide is for anybody, whether in business or not, who intends to send goods from Ireland out of the European Union (EU). At present there are 27 Member States of the EU as follows: Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and United Kingdom.

The guide has been designed to help you get started on exporting and to help you better understand the various steps involved in the export procedure. If you are engaged in selling products to customers based in a non-EU Country the information in this publication will be relevant to you.

Please note that to maximise the use of this guide it should be read in conjunction with the instructions and public notices as outlined in [Appendix 2](#) all of which are available for download at www.revenue.ie.

What does exportation mean?

In the context of this guide, exportation means sending goods from Ireland to a country outside the EU.

Types of Export

There are three specific types of export:

- (a) Direct exports: goods leave Ireland directly for their destination outside the EU;
- (b) Indirect exports: goods leave Ireland, travel to another Member State and leave from there for their destination outside the EU; and
- (c) Exports made on the basis of a Single Transport Contract: although goods leave Ireland and travel to another Member State from which they leave for their destination outside the EU (in the same way as indirect exports) they are treated as if they are direct exports and all customs formalities are completed in Ireland at the request of the declarant.

Single Transport Contract (STC)

A STC may also be referred to as a through Bill of Lading (for maritime) or a through Air Waybill (for air freight) and is where the commercial contract of carriage is end-to-end. An example of this would be where an exporter makes a booking with their freight forwarder the terms of which are, for example, Dublin to Shanghai. The export will not move directly between these locations, but may be moved using various modes of transport (including by road) through any route determined by the freight forwarder or ocean carrier. The precise

details of this routing may be unknown to the exporter or declarant.

Please note that it is not possible to claim STC where final exit from the EU is to be by road. When STC is claimed, it allows the Irish customs office to operate as both Office of Export and Office of Exit so the formalities of the Office of Exit are completed here in Ireland before the export starts its journey.

Why is Revenue interested in Exports?

Revenue has an interest in exports for a number of reasons including:

- (a) Enforcing export restrictions and prohibitions;
- (b) Ensuring that export licensing requirements are met;
- (c) Ensuring that EU Regulations for export relief schemes are correctly implemented;
- (d) Preventing the unauthorised diversion of duty-free or VAT zero-rated goods to the home market; and
- (e) Ensuring that requirements for safety and security purposes have been adhered to.
- (f) Collecting export statistics for the Central Statistics Office;

What law governs customs procedures relating to exports?

The main legal provisions for the export of goods from the EU are contained in [Council Regulation No. 2913/92](#), which established the Community Customs Code and [Commission Regulation No. 2454/93](#), as amended by Regulations [1875/2006](#), [312/2009](#) and 430/2010 which lays down the provisions for the implementation of Council Regulation No. 2913/92.

Are there any prohibitions or restrictions on what I can export?

It is important to be aware that the exportation of certain goods may be prohibited or restricted. This means that certain goods may not be exported at all, while other goods may be exported only with a valid licence/authorisation. For information on goods, the exportation of which are prohibited or restricted, see [Prohibitions and Restrictions](#). You should be aware that certain prohibitions and restrictions apply to all goods irrespective of their destination whilst in the case of others there may not be a difficulty with movement within the EU.

The following is an illustrative list of the types of products that are prohibited or restricted on exportation.

- (a) Agricultural and Food Products;
- (b) Cultural artefacts;
- (c) Drugs;
- (d) Weapons;
- (e) Counterfeit or Pirated Goods;
- (f) Indecent Articles, Publications, Video Recordings; and
- (g) CITES (Convention on International Trade in Endangered Species).

If clarification of any matter relating to prohibitions or restrictions is required you should contact Customs Procedures Branch, Office of the Revenue Commissioners, Nenagh, Co. Tipperary at: Telephone 067 – 63238/63441, e-mail RevenueCustomsProhibitionsRestrictions@revenue.ie

Are there any penalties for contravening export legal requirements?

It is important to be aware that the Finance Act 2011 introduced a system of administrative penalties for contravention of legal requirements set out in the Community Customs Code and its Implementing Provisions. The penalties range from €100 to €2,000 depending on the contravention: for example, in cases where a person does not make a declaration, he or she is liable to a penalty of €2,000 whereas in cases in which a person makes an incorrect or incomplete declaration, he or she is liable to a penalty of €100.

These penalties are in addition to existing sanctions that exist where goods are being or intended to be exported in contravention of any prohibition or restriction. A person found guilty of an offence under the Customs Acts will be liable to a fine of €5,000 or at the discretion of the court, to imprisonment for a term not exceeding 12 months or to both the fine and imprisonment. (Customs Act 1956 as amended by Finance Act 2010)

Section 2: Export Declarations – Normal Procedures

General

Export is one of a number of customs procedures for dealing with goods. Each such procedure has its own rules and those seeking to use a procedure must formally make a declaration to Revenue for that purpose.

What is an export declaration?

An export declaration for customs purposes is the legal act, whereby a person indicates in the prescribed manner and form, a wish to place goods under the export procedure.

How do I make an export declaration?

Since 1 July 2009 any customs declaration for export must be lodged electronically, via Revenue's Automated Entry Processing (AEP) system, which is described later in this guide.

The official format for making a declaration to Revenue to place goods under the export procedure is the Single Administrative Document (SAD). This format is used throughout the EU to declare goods. The SAD gives all the information needed for a complete picture of what the goods are and what is happening to the shipment. The declaration contains 54 boxes, but not all of them need to be completed. The details of which boxes should be completed and why, are given in the [AEP Trader Guide](#). Since 1 July 2009 all forms of customs declarations for export must also contain the particulars laid down for such declaration in Annex 30A to the Community Customs Code Implementing Provisions (CCIP) so that additional risk analysis for safety and security purposes can be undertaken by Customs Administrations as part of the standard formalities at export.

When do I need an export declaration?

Revenue will require an export declaration for:

- (a) Goods exported to a non-EU country; or
- (b) Goods bound for any of the special territories of the EU which are part of its [customs territory](#) but are not part of its [fiscal territory](#); or
- (c) CAP goods exported to an entitled destination: or
- (d) Goods delivered tax exempt as aircraft and ship supplies, regardless of the destination of the aircraft or ship.

You do not need to make an export declaration for goods of Irish origin, or of EU origin, which are in free circulation in Ireland, dispatched to other EU Member States.

It should also be noted that where EU goods are being dispatched directly to a territory belonging to the EU's customs territory but not to its fiscal territory the export declaration need

not contain the data specified in Annex 30A. A similar situation applies in respect of exports to Norway, Switzerland and Liechtenstein.

Can I use an agent to act on my behalf?

You can appoint a representative to act on your behalf. The type of representation may be either direct or indirect. Direct representatives act in the name of, and on behalf of, another person. Indirect representatives act in their own name but on behalf of another person.

If you appoint an agent to act on your behalf this is normally as a direct representative i.e. the agent makes the declaration on your behalf (as the principal) acting in your name, meaning you are deemed the declarant and are therefore liable for any Customs debt.

Section 3: Completing an Export Declaration

What details need to be declared?


As the minimum data requirements for any type of customs declaration is specified in legislation, the absence of required data from such a declaration will produce a rejection from the AEP system. It is important to remember that a rejection will only show the first error that the AEP system encounters. If there are further errors, the AEP system will reject them one at a time.

Details to be submitted include the origin of goods, the country to which the goods are being sent, commodity codes, Customs Procedure Codes and values. The exact requirements for each customs procedure are specified in the [AEP Trader Guide](#).

What is a Commodity Code?

The Commodity Code for exports is a ten-digit number, which equates to a description of the item. No matter how diverse or obscure, all types of goods will have a unique Commodity Code. A Commodity Code is required on all normal export declarations and may also be required on certain simplified declarations at export. It is entered in Box 33 of the SAD. Commodity Codes are set out in [TARIC](#).

What is TARIC?

TARIC, is a database managed by the European Commission in Brussels and used by all Member States which is updated daily and has a simulation date facility, which allows the user to search for a rate of duty on any given date. For classification of goods, commodity code numbers, rates of duties for any given date see [Schedule of Customs Duties](#)  which is a direct link to TARIC. In addition, TARIC provides for classification of all goods by means of the description (typing in the description of the goods) or the browse (which provides for viewing all sections/chapters etc.) facilities.

It is essential that you keep up-to-date with changes in Commodity Codes, rates of duty and Regulations related to your products.

What if I have trouble classifying my goods?

If after studying TARIC you are unable to properly classify goods for Customs purposes or have any queries regarding the classification of your goods, you can contact Classification, Origin and Valuation Unit, Office of the Revenue Commissioners, Nenagh. They will offer an opinion on the classification of your product. You can also apply for a Binding Tariff Information (BTI), which is a tariff classification decision that is legally binding throughout the EU. . They can be contacted on +353 (0) 67 63244 between 9.15 - 17.30 Mondays –

Thursdays and 9.15 – 17.15 Fridays (except Public Holidays) or by email at tarclass@revenue.ie.

What is a Binding Tariff Information (BTI)?

BTI is an EU-wide system that provides traders with tariff classification decisions that are legally binding throughout the EU. BTI decisions are issued by the Customs administrations in the various Member States.

What are the benefits of BTI for Traders?

The benefits of BTI for traders are as follows:

- (a) Legal certainty regarding tariff classification decisions;
- (b) Uniform application of the rules of classification throughout the EU;
- (c) If a BTI is invalidated due, for example, to a change in EU legislation, traders may be entitled to a period of grace in order to complete any binding contracts entered into on the basis of that BTI; and
- (d) Traders will be informed if any classification changes occur which affect their BTI.

How do I obtain a BTI?

Applications should be forwarded to Classification, Origin and Valuation Unit, Office of the Revenue Commissioners, Nenagh or by e-mail at tarclass@revenue.ie.

Applications should only be made where an actual commercial transaction is proposed and should only be in respect of one type of goods e.g. goods, product or item relating to a single Commodity Code.

What is a Customs Procedure Code?

The Customs Procedure Code describes the procedure and/or the economic regime under which the goods are to be exported. It is required on all export declarations and is to be entered in Box 37 of the SAD. A list of procedure codes for exports can be found in Appendix 4 of the [AEP Trader Guide](#). In addition to a straightforward sale to a customer overseas, there can be a number of reasons why goods are exported. Examples include:

- (a) Goods going out on long-term loan/hire, to be returned eventually;
- (b) Goods being temporarily exported for a repair to take place; and
- (c) Goods being re-exported after processing by an Irish/EU company.

Goods being exported temporarily may be eligible for relief from duty when they are subsequently re-imported to Ireland/EU. However, Revenue must have been notified of this at their export by way of the appropriate Customs Procedure Code. You cannot apply for this retrospectively.

A Customs Procedure Code declaring a straight export is important if you are VAT registered as this forms part of your evidence to support zero rating of the transaction.

The [AEP Trader Guide](#) contains the full list of Customs Procedure Codes for the various export options.

How do I calculate the value of my exports?

The method used is the Free On Board (FOB) method and is established by calculating the cost of the goods to the purchaser abroad, adjusted as necessary, as follows:

The following should be excluded:

- (a) Freight charges, transport insurance charges, etc. payable in respect of transport of the goods beyond the port or place of exportation from the State;
- (b) Any sum receivable by the exporter by way of export refund, drawback, subsidy or other bounty. If for example, a live animal valued at €500 is being exported to a non-EU country and the Department of Agriculture pays an export refund of €200, the value to be declared is €300; and
- (c) Any foreign Customs Duty payable on the goods after they are exported from the State.

The following should be included:

- (a) Export charges, if any, payable by the exporter arising from the export of the goods from Ireland e.g. CAP charges, Disease Eradication levies; and
- (b) Costs, profits and expenses etc. accruing up to the point of delivery of the goods on board the exporting ship or aircraft, as the case may be, viz.:
- (c) Packing costs;
- (d) Inland freight charges;
- (e) Dock dues;
- (f) Loading and handling charges;
- (g) Customs clearance charges; and
- (h) All other costs profits and expenses, including insurance and commission, accruing up to the point of delivery of the goods on board the exporting ship or aircraft as the case may be.

Any cash discounts and trade discounts granted to the purchaser abroad should also be deducted and the value is to be entered in Box 46 of the SAD.

Further details on valuation may be obtained from Classification, Origin and Valuation Unit, Office of the Revenue Commissioners, Nenagh or by e-mailing origin"asection@revenue.ie.

Section 4 Lodging an Export Declaration

At what point in the export procedure do I need to lodge the Export Declaration?

Subject to specific exceptions, since 1 July 2009, an export declaration containing specific items relating to safety and security requirements must be lodged, via AEP, in advance of an export movement. The exact time of lodgement depends on the nature of the cargo and how the export is being affected.

What are the time limits for lodgement of an export declaration?

The time limits for lodging an export declaration in various situations are as set out in the following table:

<u>Containerised maritime cargo</u> (except short sea containerised shipping)	At least 24 hours before commencement of loading in the port from where the goods will leave the EU.
<u>Bulk/ break bulk maritime cargo</u> (except short sea bulk/ break bulk shipping)	At least 4 hours before the goods will leave the EU.
Movements between Greenland, Faroe Islands, Ceuta, Melilla, Norway, Iceland, ports on the Baltic Sea, ports on the North Sea, ports on the Black Sea or ports on the Mediterranean and The EU except French overseas department, Azores, Madeira and Canary Islands	At least 2 hours before the goods will leave the EU.
Movements with a duration of less than 24 hours between A territory outside the customs territory of the Community and The French overseas departments, Azores, Madeira and Canary Islands	At least 2 hours before the goods will leave the EU.
Air Traffic	At least 30 minutes prior to the actual take off of the aircraft.
Rail and inland waterways	At least 2 hours before the goods will leave the customs office of exit.
Road traffic	At least 1 hour before the goods will leave the customs office of exit.

It should be noted however that in practice for all modes of transport, the export declaration must be lodged far earlier than the time limits set out above, as sufficient time must be allowed for the office of export to perform risk analysis and grant the release for export.

What are the exceptions to the requirement to lodge an export declaration in advance?

There are 2 specific exceptions to the general obligation to lodge a pre-departure declaration and these are outlined in Articles 592a and 841a of [Commission Regulation No. 2454/93](#).

Place where the export declaration should be lodged?

An export declaration will normally be lodged via AEP to the Customs Office:

- (a) Responsible for supervising the place where the exporter is established; or
- (b) Where the goods are packed or loaded for export shipment.

There are however exceptions to the above normal procedure and, where for administrative reasons the normal procedure cannot be applied, the declaration may be lodged via AEP:

- (a) to any Customs Office in Ireland, which is competent to deal with the export procedure concerned; or
- (b) in another Member State where there are duly justified good reasons, as outlined in the following paragraphs.

Duly justified good reasons exist where the lodgement of a declaration at the normal Customs Office via AEP would require an economically unreasonable effort by the exporter and may constitute the following:

- (a) Change of contract; or
- (b) Diversion of goods; or
- (c) Loss of documents.

Duly justified good reasons do not exist:

- (a) In cases where the place for lodging a declaration through normal procedures is closed when the goods are about to be shipped; or
- (b) Where a significant economic advantage accrues to the exporter by lodging the export declaration in another Member State in cases where agricultural refunds are due.

Who should lodge the export declaration?

The person responsible for lodging the export declaration is the exporter i.e. the person on whose behalf the export declaration is made and who is the owner of the goods or has a similar right of disposal over them at the time the declaration is accepted. As stated previously, you may appoint a representative to act on your behalf.

Are there any fallback arrangements in place?

Yes. In any case where problems arise and it is not possible to lodge an export declaration electronically due to:

- (a) AEP not being available; or
 - (b) The system being used by the person lodging the declaration not functioning
- it is possible to lodge a paper-based declaration to the Customs Office responsible for the release of the goods. In such cases, paper-based declarations must contain the additional safety and security data specified in Annex 30A.

[Annexes 45k and 45l of the CCIP](#) cater for these situations and they should be used as follows:

- (a) In the case of a declaration covering 1 item, a trader should use [Annex 45k](#); and
- (b) In any case where the declaration covers more than one item, a trader should use both [Annex 45k and Annex 45l](#).

What is the significance of the date of acceptance of an export declaration?

The effective date for the export procedure is the date of acceptance by Revenue of the declaration lodged and the goods must not be removed from the place of presentation until positively released by Revenue. The goods remain under Revenue supervision until they leave the customs territory of the EU. The date of acceptance is important because of the effect it can have on any export charges or refunds or on licensing requirements that may be in place.

Can I make an amendment to a declaration after it has been accepted?

Yes. A declarant may be authorised to amend one or more of the particulars of the declaration after it has been accepted by Revenue, but the amendment cannot have the effect of applying the declaration to goods other than those it originally covered. However, it should be noted that no amendment is permitted after Revenue has:

- (a) Informed the declarant that they intend to examine the goods; or
- (b) Established that the particulars in question are incorrect; or
- (c) Released the goods for export.

What happens after my declaration has been accepted?

When your SAD has been accepted by the AEP system (details on this system in Section 5) you will be notified of the routing of your goods. There are three different routings, green, orange and red and the characteristics of each are as follows:

- (a) **Green Routing** – indicates that your goods have been cleared by Revenue on the basis of the export declaration received;
- (b) **Orange Routing** – indicates that your goods have been selected for a documentary check and you must furnish Revenue with all relevant documents, before your goods can be cleared. If everything is in order Revenue will finalise the export declaration on the AEP system; and
- (c) **Red Routing** – indicates that your goods have been selected for a documentary check and a physical examination. Revenue will check to ensure that the goods declared on the export declaration correspond to the actual goods. If everything is in order Revenue will finalise the export declaration on the AEP system.

Section 5: Automated Entry Processing (AEP)

What is Automated Entry Processing (AEP)?

As indicated earlier in this guide, since 1 July 2009 all forms of customs declaration for export must be lodged electronically. AEP is the facility, which allows for the completion of customs related procedures in an electronic format. The system is responsible for the validation, processing, duty accounting and clearance of declarations to Revenue for customs purposes. The system also checks updated data format, validations and prohibitions and restrictions.

How do I make an electronic export declaration via AEP?

Any trader who wishes to make an export declaration themselves must first be pre-approved by the AEP Accounts Unit for what is known as Direct Trader Input (DTI). DTI users communicate with the AEP System via Revenue's On-Line Service (ROS) and require a digital certificate obtainable from ROS. The AEP System operates on an almost 24 hour basis. Further details on how to apply for the DTI facility can be found on the Revenue website, www.Revenue.ie

The [AEP Trader Guide](#) contains "guiding instructions" for users of the AEP system.

General information on the operation of AEP can be obtained from the AEP Bureau in Customs Division. aephelppdesk@revenue.ie

CONTACTS

Office of the Revenue Commissioners AEP Accounts Unit Government Offices, St. Conlon's Road, Neangh, Co. Tipperary Phone: 1890 422 423 +353 67 63400	Application Forms download: http://www.revenue.ie/en/customs/forms/aep.htm ! Phone: 1890 422 423 +353 67 63400 Fax: +353 67 63397 e-mail: aep@revenue.ie
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Section 6: Export Control System (ECS)

What is ECS?

ECS is an IT system, that has been introduced throughout the EU for the control of indirect exports - i.e. goods that are exported from one Member State (Office of Export) but that exit the EU via another Member State (Office of Exit). An example of an indirect export is where goods leave Dublin, are flown to Paris and are then flown onwards to the United States. In this scenario, Ireland is the country of export with Dublin Airport being the Office of Export and France is the country of exit with Charles De Gaulle Airport in Paris being the Office of Exit. Irish and French customs communicate electronically with each other in relation to this indirect export via ECS.

How does ECS work?

Where export SAD declarations are lodged to AEP in which Box 29 shows the Office of Exit to be in another Member State (the office of exit codes can be found on the Europa website [EUROPA COL list](#)) the movement will be automatically processed through ECS which is an integrated module of AEP. AEP generates a Movement Reference Number (MRN) (see below) which is notified electronically to the declarant and can be reproduced in both numeric and barcode formats. The declarant should print the Export Accompanying Document (EAD) and it should accompany the goods on their movement to the other Member State. The function of the EAD is to show that an export declaration has been lodged and the shipment has been released for export.

The Customs Office of Export will also send a message to the Office of Exit that the goods are on their way. On arrival of the goods at the Office of Exit, the EAD should be presented to Customs by the declarant or agent working on his behalf. The Customs authorities in some Member States may require notification of arrival of the goods at the customs office of exit to be communicated to them electronically. This will allow Customs in the Office of Exit to supervise the physical exit of the goods from the EU and also to inform the Office of Export in Ireland that exit has taken place. Subsequently, the declarant in Ireland will receive a further message from AEP confirming exit of the goods from the EU. Traders who wish to obtain more information in relation to ECS can contact the helpdesk at Tel. +353 (0) 67 63185/63222/63132 or via email at ecs@revenue.ie.

Movement Reference Number (MRN)

The MRN is a unique number that is automatically allocated by AEP when it receives and validates the export declaration.

It contains 18 digits and is composed of the following elements:

Field	Content	Field type	Examples
1	Last two digits of year of formal acceptance of import/export movement (YY)	Numeric 2	11
2	Identifier of the country from which the movement originates.	Alphabetic 2 (ISO alpha 2 country code)	IE
3	Unique identifier for the export movement per year and country	Alphanumeric 13	9876AB8890123
4	Check digit	Alphanumeric 1	5

Section 7: Authorised Economic Operator

What is an Authorised Economic Operator (AEO)?

The AEO Programme is primarily a trade facilitation measure. Operators established in the EU, that meet specific qualifying criteria, may apply for and receive AEO certification. The aim of the AEO Programme is to enhance security through granting recognition to reliable traders and encourage best practice at all levels in the international supply chain.

Who can apply for AEO status?

Application for AEO status is open to all economic operators established within the customs territory of the EU. Article 1 of Regulation 1875/2006 defines an economic operator as a “person who in the course of his business, is involved in activities covered by customs legislation”.

AEO status is open to all links in the global supply chain i.e. manufacturers, exporters, freight forwarders, warehouse-keepers, clearance agents, carriers and importers. However, there are four sets of criteria, which must be satisfied, as follows:

- (a) An appropriate record of compliance with Revenue requirements;
- (b) A satisfactory system of managing commercial and, where appropriate, transport records which allow appropriate Revenue controls;
- (c) Proven financial solvency; and
- (d) Appropriate security and safety standards.

What are the benefits of AEO status?

- (a) AEOs may lodge export declarations comprising the reduced data requirements set out in Table 5 of Annex 30A CCIP with regard to safety and security;
- (b) AEOs will be recognised worldwide as safe, secure and compliant business partners in international trade;
- (c) AEOs will be given a lower risk score in risk analysis systems when profiling;
- (d) If physical controls are to be conducted, AEOs will be given priority treatment;
- (e) Mutual recognition of AEO programmes under Joint Customs Co-operation Agreements could result in faster movement of goods through third country borders; and
- (f) AEOs will be in a stronger position to benefit from simplified procedures.

As a consequence of increasing their safety and security standards, AEO traders may also benefit from the following:

- (a) Reduced theft and losses;
- (b) Fewer delayed shipments;
- (c) Improved planning;

- (d) Improved customer loyalty;
- (e) Reduced security and safety incidents;
- (f) Reduced crime and vandalism; and
- (g) Improved security and communication between supply chain partners.

Where should applications for AEO status be submitted?

Applications should be submitted to the Economic Procedures, Authorisations and Reliefs Unit Office of the Revenue Commissioners, Nenagh, Co Tipperary or by emailing aeo@revenue.ie.

How long will the authorisation be valid for?

There is no expiry date on authorisations but an AEO is subject to ongoing monitoring to confirm continued eligibility. An AEO is legally obliged to inform the competent customs authority of significant events that could affect his/her authorisation. Authorisations will also be subject to reviews if any of the following occur:

- (a) Major changes to relevant EU legislation; or
- (b) Reasonable indication that the relevant conditions and criteria are no longer been met by the AEO.

Section 8: Economic Operator Registration and Identification (EORI) Scheme.

What is EORI?

The basic purpose of EORI is to establish a system whereby every trader who interacts with Customs Authorities in any Member State of the EU is allocated a unique reference number. This reference number will be valid throughout the EU and will serve as a common reference number for the trader's interaction with the Customs Authorities of any Member State. The number must be used by traders in all export declarations and also for the exchange of information between the Customs authorities of the EU and, where appropriate, between Customs and other bodies e.g. statistical authorities.

In order to minimise disruption to traders, Revenue has aligned the EORI number to the VAT number to avoid a situation whereby traders would need to make significant adjustments to their own internal electronic systems.

How does EORI work?

The EORI system has two separate and distinct elements to it, one at national or Member State level and one at EU level.

(a) National EORI system

At national level, each Customs Authority assigns a unique identifying number (the EORI number) to each trader who interacts with Customs. Traders are required to use this number in all customs declarations lodged by them or on their behalf, irrespective of the Member State in which those declarations are lodged.

In Ireland, any trader who has interacted with the AEP system since June 2007 has been automatically assigned an EORI number by Revenue which is valid for use in all Member States.

(b) Central EU EORI database

Revenue is obliged to provide details to the European Commission of all those traders who have been assigned an EORI number. These details are held on a central EU database maintained by the European Commission, which also contains similar information provided by the other 26 Member States. Updates to Revenue's national EORI database are advised to the central EU database at regular intervals.

The central EU database also has a public facing feature which allows third parties to view certain limited details of all EORI registered traders (i.e. EORI number, name and address). This is primarily to facilitate a situation where the third party is carrying out

some customs activity (such as making a customs declaration) on behalf of a trader and needs to know the EORI number. However, access by a third party to the database is only allowed in circumstances where a trader has given specific and informed written consent to publication of those details. Revenue approach the matter on the basis that no information in relation to an Irish trader will be published unless the trader has specifically advised Revenue to the contrary.

What should a trader who has not been assigned an EORI number do?

As previously indicated, all traders using AEP up to 1 July 2009 have been automatically assigned, and notified in writing of an EORI number to use from that date. Any trader who hasn't already been assigned an EORI number and wishes to export goods will need to contact the EORI Helpdesk, e-mail EORI@revenue.ie, Telephone 1890 62 63 64/ +353 67 63209, in advance of making the Customs declaration in order to have an EORI number assigned.

Section 9: Accompanying Documents

What Documents need to accompany the customs export declaration?

Revenue may require [exporters](#) to produce transport documents or documents relating to the previous customs procedure, as appropriate, when the export declaration is orange-routed or red-routed by AEP.

All documentation must be retained for the purpose of post-clearance checks for a period of three years from the end of the year in which an export takes place. Where a single item is presented in two or more packages, Revenue may also ask for the production of a packing list or equivalent document indicating the contents of each package.

What is an export licence?

An export licence is a document issued by the relevant Government Department authorising the export of restricted goods. An export licence may be needed for any goods and can range from live animals and animal products to endangered species and cultural goods. The export of ozone depleting substances, dual-use goods, arms and ammunition and other military goods are also controlled. A Common Agricultural Policy (CAP) licence will probably be required whenever an export refund is being claimed (further details are given in the following paragraph).

How do I know if I need a licence?

As Licences are required for a range of items, you should always check with the relevant Government Department as to whether one is required. The following licences are those commonly required for exports:

- (a) CAP Licences are usually needed for the export of foodstuffs, whether as raw materials or processed products. They are issued by the Department of Agriculture, Fisheries and Food and controlled by Revenue. The Department of Agriculture, Fisheries and Food will be able to tell you if a licence is required. Their general contact number is +353(0) 1 607 2000 or Lo-Call 1890 200 510, or you can visit their website at www.agriculture.gov.ie. If a licence is required and is not presented at the time of export, the consignment will not be released for export. It is worth remembering that CAP goods declared for one country of destination may need a licence, whereas the same consignment going to another country may not.
- (b) Department of Jobs Enterprise and Innovation export Licences are needed for the export of:
 - Military, security and paramilitary equipment, firearms, ammunition, explosives and related goods to all destinations, including other EU Member States;

- Dual-use goods (a wide range of civil goods that can have a military application) to destinations outside the customs territory of the Community;
- Highly sensitive dual-use goods to all destinations, including other EU Member States;
- Goods that you are aware, or about which you have been informed, may be for use in connection with chemical, biological or nuclear weapons; and
- Goods being exported to countries that have UN, EU or OSCE (Organisation for Security and Co-operation in Europe) Sanctions currently imposed against them.

In addition, many less sensitive goods being exported to less sensitive destinations may be covered by a global export licence. You can contact the Department of, Jobs Enterprise and Innovation export licensing helpdesk on + 353 (0) 1 631 2541, or visit their website at www.deti.ie/trade/export/index.htm for further information. If a licence is required and is not presented, the goods may be seized.

- (c) Department of Arts, Heritage and the Gaeltacht Licences are required for the export of certain cultural or heritage items from Ireland. You can contact the Department of Arts, Heritage and the Gaeltacht (Cultural Institutions Unit), New Road, Killarney, Co. Kerry on +353 (0) 64 6627354 or visit their website: [Department of Arts, Heritage and the Gaeltacht](#) for further information.

Section 10: Exceptions to the general export declaration procedure

Are there any exceptions to the general declaration procedure?

Yes. There are a number of procedures in place that allow for a simplification of export procedures namely:

- (a) Local Clearance Procedure; and
- (b) Simplified Declaration Procedure.

In addition, where all the details required for a full declaration are not available at the time, an Incomplete Declaration may be accepted by Revenue on an exceptional, one-off basis.

In general in respect of exports, the introduction of the advance data requirement for safety and security has eroded the advantages of the Local Clearance Procedure and the Simplified Declaration Procedure at export. Nevertheless, the procedures are available and if you see a benefit to your business you can make an application as outlined below.

What is the Local Clearance Procedure?

Local Clearance is a simplified procedure whereby Revenue permits an authorised economic operator to carry out their export formalities at an approved premises or other place designated by Revenue on written request. The authorised economic operator is then in a position to customize their customs clearance procedures and to adapt them to their own specific needs, within the conditions of the Local Clearance authorisation. Before removal of goods from the approved exporter's premises or designated places approved for Local Clearance, notification must be made to Revenue in the form specified for the purpose of obtaining release of the goods. In addition, the goods must be entered in the declarant's commercial records in a format as prescribed by Revenue. Any documents required for application of the provisions governing export of the goods must be made available to Revenue.

A supplementary declaration in the form of a full SAD must be transmitted and accepted by Revenue's AEP system by the 5th day of the month following that in which entry in the records took place. SAD declarations may cover single exportations or multiple consignments.

It should be noted that for practical purposes, local clearance at export is limited to cases involving direct exports i.e. where Ireland is both office of export and office of exit.

How do I apply for the Local Clearance Procedure?

Initial applications for the local clearance procedure must be submitted to the local office where the exports will take place for forwarding to Customs Procedures Branch, Office of The Revenue Commissioners, Nenagh, County Tipperary for consideration and approval.

An authorisation will only be granted where the applicant's records enable Revenue to carry out effective checks, in particular, retrospective checks on compliance with export prohibitions or restrictions or any other provisions governing release for exportation. Security to ensure compliance with the arrangements may be required.

It should be noted that an application will be refused where the applicant has committed a serious infringement or repeated infringements of customs rules and/or declares goods for release for exportation only occasionally. An authorisation may also be revoked in such cases.

If the applicant is the holder of an AEO Certificate Customs Simplifications or an AEO Certificate Customs Simplifications/Safety and Security, the conditions that were examined at the time of granting the AEO Certificate will not be re-examined during the Local Clearance Procedure application process. (See [Section 7](#) of this guide for further information on AEO).

What are the conditions of the Local Clearance Procedure?

Any authorisation that is granted for the Local Clearance Procedure will specify detailed rules for the operation of the procedure and in particular the following:

- (a) The goods to which it applies;
- (b) The procedure involved in the release of the goods;
- (c) The content of any accompanying document or medium replacing it and the means by which it is to be validated; and
- (d) The procedure and format for presentation of the supplementary declaration and the time limit within which it must be lodged.

What is the Simplified Declaration Procedure?

Simplified Declaration is a procedure whereby an economic operator can be approved to make the export declaration in a simplified form when goods are presented to Revenue. The Simplified Declaration can take the form of a SAD containing at least the particulars necessary for identification of the goods or it can be made by means of an administrative or commercial document.

How do I apply to use the Simplified Declaration Procedure?

A trader who wishes to obtain authorisation to use the Simplified Declaration Procedure should apply in writing to his/her local Revenue Office giving:

- (a) Full name and address;
- (b) Particulars of all consignments entered for exportation by the applicant in the previous twelve months; and
- (c) Information on the type of goods involved and the place or places at which they will be exported.

Where circumstances permit, Revenue may allow the request for the Simplified Declaration Procedure to be replaced by a general request over a given period. A reference to this authorisation must be entered on the export document presented.

An authorisation will be refused where the person who has made the request has committed a serious infringement or repeated infringements of customs rules or declares goods for release for exportation only occasionally. It may be refused also where the person in question is acting on behalf of another person who declares goods for exportation only occasionally.

Revenue may revoke the authorisation, where the cases referred to above arise.

If the applicant is the holder of an AEO Certificate Customs Simplifications or an AEO Certificate Customs Simplifications/Safety and Security the conditions that were examined at the time of granting the AEO Certificate will not be re-examined during the Simplified Declaration Procedure application process. (See [Section 7](#) of this notice for further information on AEO.)

What are the conditions for the Simplified Declaration Procedure?

The authorisation will set out the detailed arrangements for the functioning of the Simplified Declaration Procedure which will be granted on condition that an effective check on compliance with export prohibitions or restrictions, or other provisions governing the exportation of goods, can be guaranteed. It will:

- (a) Designate the office(s) competent to accept simplified declarations;
- (b) Specify the form and content of the simplified declarations;
- (c) Specify the goods to which it applies and the particulars necessary on the simplified declaration for the purposes of identifying the goods; and
- (d) State the security to be provided to cover any customs debt.

It will also specify the form and content of the supplementary declaration. A supplementary declaration in the form of a full SAD must be transmitted and accepted by Revenue's AEP system by the 5th day of the month following that in which the export took place. SAD declarations may cover single exportations or multiple consignments.

A Simplified Declaration must contain sufficient information to enable goods to be identified and must be accompanied by all the documents, required to accompany a declaration, to secure the release of the goods for export.

What is an Incomplete Declaration?

The Incomplete Declaration facility means that Revenue accepts a declaration that does not include all required information or that is not accompanied by the entire range of official documents necessary to export goods. Revenue only accepts Incomplete Declarations if there is a valid reason for not being able to file a complete declaration. As such, it is usually a one-off event and is not intended for regular usage.

Certain official documents must always accompany the declaration and they are required for exporting the goods. An export licence and certificate for agricultural goods, for example, are both required for exports of certain goods.

However, if such a required export document is missing, Revenue may nevertheless accept an Incomplete Declaration in some cases.

How do I apply to use an Incomplete Declaration?

Unlike the Local Clearance and Simplified Declaration Procedures, the Incomplete Declaration facility is a simplification for use in an individual case-by-case scenario and as such no prior authorisation is granted.

What are the conditions for use of an Incomplete Declaration?

You must be able to prove that:

- (a) The document or missing details in question exists and is still valid;
- (b) It is not your fault, as the exporter, that you cannot yet present the document or relevant details; and
- (c) The non-acceptance of the declaration by Revenue would make it impossible to export the goods or would mean that the tax on the goods would be higher.

In general, you must submit the missing information and/or official documents within 1 month after Revenue accepts your Incomplete Declaration.

Section 11: Miscellaneous

Are there any export taxes payable?

Currently there are no export taxes, duties or levies in force on goods exported from the EU.

It should be noted that the European Commission may impose export taxes on certain CAP goods at very short notice to respond to market conditions. This can occur for various reasons, but is most likely to happen at times of shortage of particular products, e.g. due to a poor harvest, etc. However, you should be aware that there may be import duties to pay in the country of destination.

Will I have to pay VAT on exports to a Third Country?

No. A zero rate of VAT applies to exported goods on condition that they are to be transported to a place outside the EU.

Further information may be obtained from in the *VAT Guide*, available through the Revenue website by clicking [here](#).

What are Export Preferences?

In order to help the export trade of the EU, trading agreements with certain countries have been put in place. These allow originating exports from the EU to enter the destination country at a reduced or nil rate of duty. These arrangements are not in place with every country – the destination country has to be a signatory to these agreements. Countries with which the EU has signed Preferential Trade Arrangements are as follows:

Country Code	Country	Country Code	Country
AL	Albania	MK	Macedonia (FYR)
DZ	Algeria	XL	Melilla
AD	Andorra	MX	Mexico
BA	Bosnia-Herzegovina	MA	Morocco
XC	Ceuta	NO	Norway
CL	Chile	ME	Montenegro
HR	Croatia	XS	Serbia
EG	Egypt	ZA	South Africa
FO	Faroe Islands	CH	Switzerland
IS	Iceland	SY	Syria
IL	Israel	PS	Occupied Palestinian Territory
JO	Jordan	TN	Tunisia
LB	Lebanon	TR	Turkey (Chap 1-24, 26, 27, 45, 53, 72 & 73)
LI	Liechtenstein		

For goods to qualify for export preference schemes they must comply with strict rules of origin. Further details on preference agreements in place, what goods are eligible and preference rates of duty in place are available from the Department of, Jobs Enterprise and Innovation through their website by clicking [here](#).

What is meant by the "origin" of the product/goods?

In order for exported products to qualify for export preferences, they must have EU preferential origin and therefore have met the required origin rule.

The rules vary according to the product and the preferential trade agreement concerned. They require either that the product is wholly produced in the preference country or that it has been manufactured there in accordance with particular rules. Further information on origin is available from Classification, Origin and Valuation Unit, Customs Procedures Branch, Office of the Revenue Commissioners, Nenagh, County Tipperary Tel. +353 (0) 67 63260/63213 between 9.15 - 17.30 Mondays – Thursdays and 9.15 – 17.15 Fridays (except Public Holidays) or via email at originsection@revenue.ie.

What is an ATA carnet?

ATA carnets are specialised instruments, which may be used to simplify customs clearance of goods being temporarily exported for a specific purpose e.g. for displays, exhibitions and fairs, as professional equipment and as commercial samples, and they replace normal customs declarations at export and re-import. They also replace normal customs documents and security requirements in many countries worldwide into which the goods are being temporarily imported.

Goods covered by ATA carnets are subject to normal export prohibitions and restrictions and licensing rules. The carnets may not be used for goods that are:

- (a) Exported for process or repair;
- (b) Exported by post; or
- (c) Not in free circulation before export from this State.

Dublin and Cork Chambers of Commerce issue ATA carnets in Ireland subject to receiving guarantees or deposits from the exporter. Further information on ATA carnets is available from Customs Procedures Branch, Nenagh or via e-mail at customsreliefs@revenue.ie.

What is Outward Processing?

Outward Processing is a facility which allows EU goods to be temporarily exported from the customs territory of the EU in order to undergo processing operations or repair and the products resulting from the process may be released subsequently for free circulation in the

customs territory of the EU with total or partial relief from import duties. Outward Processing enables businesses to take advantage of more competitive labour costs outside the EU, while encouraging the use of EU produced raw materials to manufacture the finished products. Goods may be also temporarily exported to undergo processes not available within the EU.

How can I obtain Outward Processing Relief?

Outward Processing is granted only to natural or legal persons established in the EU. You will require an authorisation and must be the person carrying out the process or arranging for it to be carried out.

Outward Processing may not be used for EU goods:

- (a) Whose export gives rise to a refund or remission of import duties;
- (b) Which, prior to export, are released for free circulation wholly free of import duties by virtue of their use for particular purposes, for as long as the conditions for granting relief continue to apply; and
- (c) Whose export gives rise to export refunds or other amounts under the Common Agricultural Policy or in respect of which a financial advantage other than these refunds or other amounts is granted under that policy because of the export of the goods.

Applications for Authorisations should be forwarded to [Economic Procedures, Authorisations and Relief's Unit](#), Office of The Revenue Commissioners, Nenagh, Co. Tipperary. Further information may be obtained by accessing the following link to our public notice [Outward Processing - Guidelines for Traders](#)

What is Returned Goods Relief?

Returned Goods are goods which have been exported from the Customs territory of the EU and are subsequently re-imported free from payment of import duties. To qualify for relief the goods must be re-imported within three years from the date of export and must be in the same condition as when they were exported. Returned Goods Relief can be used if your overseas customer needs to return goods to you i.e. they are damaged or are not what they originally ordered.

How can I obtain Returned Goods Relief?

You do not need an authorisation to obtain Returned Goods Relief. You need to support your claim for Returned Goods Relief, you must be able to prove to Revenue that the goods are those, which were originally exported from the Customs territory of the EU, and you must establish their "duty status" at the time of original export.

My Goods have been seized what can I do?

Goods may be seized by Revenue if there is evidence that a false declaration has been knowingly made. Seized goods may be validly claimed by the person from whom they have been seized, or by their owner, or a person authorised by him/her. To be valid, a claim must:

- (a) Be made within one calendar month from the date of seizure;
- (b) Be made in writing;
- (c) Be addressed to the Officer who seized the goods or to the District Manager in whose area the goods were seized or, to Revenue, Investigations and Prosecutions Division, Áras Áiligh, Bridgend, Co. Donegal; and
- (d) Clearly state the claimant's full name and address.

If the address of the claimant is outside of Ireland, the claimant must give the name and address of a solicitor practising in Ireland who is authorised to accept service of any legal documents on his/her behalf.

When a valid claim is received, Revenue may:

- (a) Offer settlement terms; or
- (b) Institute legal proceedings for the forfeiture of the goods.

If a valid claim is not received, the goods are by law deemed to be forfeit to the State and Revenue may dispose of them.

When an excise offence is committed, in addition to seizure of the goods, the offender is liable to prosecution.

Can I appeal a decision made by Revenue?

Where Revenue proposes to take a decision that will adversely affect a person (e.g. a refusal of an authorisation), that person must be given an opportunity to express their point of view before the decision is taken. This principle is known as "right to be heard". Moreover, even if this principle is availed of and the decision remains the same, it may be appealed. In such an event, Revenue will inform the person affected of this fact and outline the appeal procedures to him/her at the time of refusal.

For a valid appeal, a person should outline the basis for his/her appeal in writing enclosing the related documents and forward it to the person from whom (s)he received the written decision within 30 days of that decision. Any duty under dispute must normally be paid or secured before the appeal can be processed. Further information on Appeals is contained in [information notice C&E 5](#) and [information notice C&E 6](#).

Appendix 1 – Definitions

“Customs Code” refers to the European Union Commission Regulation 2913/92 establishing the Community Customs Code.

“Customs declaration” means the act whereby a person indicates in the prescribed form and manner a wish to place goods under a given customs procedure. For the purpose of this Manual, a customs declaration means a customs export declaration.

[\(Article 4\(17\) of the Code\)](#)

“Customs Territory of the Community” The Customs Territory of the Community is defined by Council regulation (EEC) 2913/92, as amended by the Annex to the decision of the Council of the European Union 95/1/EC, Euratom, ECSC.

The customs territory of the Community comprises the following territories, including their territorial waters, internal waters and airspace:

- (a) the territory of the Kingdom of Belgium;
- (b) the territory of the Republic of Bulgaria;
- (c) the territory of the Czech Republic;
- (d) the territory of the Kingdom of Denmark, except Faeroe Islands and Greenland;
- (e) the territory of the Federal Republic of Germany, except Heligoland and Buesingen;
- (f) the territory of the Republic of Estonia;
- (g) the territory of Ireland;
- (h) the territory of the Hellenic Republic;
- (i) the territory of the Kingdom of Spain, except Ceuta and Melilla;
- (j) the territory of the French Republic, except New Caledonia, Mayotte, Saint-Pierre and Miquelon, Wallis and Futuna Islands and French Polynesia;
- (k) the territory of the Italian Republic, except the municipalities of Livigno and Campione d’Italia and the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio;
- (l) the territory of the Republic of Cyprus, in accordance with the provisions of the Act of Accession;
- (m) the territory of the Republic of Latvia;
- (n) the territory of the Republic of Lithuania;
- (o) the territory of the Grand Duchy of Luxembourg;
- (p) the territory of the Republic of Hungary;
- (q) the territory of the Republic of Malta;
- (r) the territory of the Kingdom of the Netherlands in Europe;
- (s) the territory of the Republic of Austria;

- (t) the territory of the Republic of Poland;
- (u) the territory of the Portuguese Republic;
- (v) the territory of the Republic of Romania;
- (w) the territory of the Republic of Slovenia;
- (x) the territory of the Slovak Republic;
- (y) the territory of the Republic of Finland;
- (z) the territory of the Kingdom of Sweden;
- (aa) the territory of the United Kingdom of Great Britain and Northern Ireland and of the Channel Islands and the Isle of Man.

The following territories, including their territorial waters, internal waters and airspace, situated outside the territory of the Member States are, taking the conventions and treaties applicable to them into account, considered to be part of the customs territory of the Community:

- (a) FRANCE -The territory of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963;
- (b) CYPRUS - The territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia as defined in the Treaty concerning the Establishment of the Republic of Cyprus.

“Declarant” means the person making the customs declaration in his own name or the person in whose name a customs declaration is made.

[\(Article 4\(18\) of the Code\)](#)

“EFTA” The EFTA countries are Iceland, Norway, Switzerland and Liechtenstein.

“Exporter” means the person on whose behalf an export declaration is made and who is the owner of the goods or has a similar right of disposal over them at the time the export declaration is accepted. Where ownership or a similar right of disposal over the goods belongs to a person established outside of the EU, the exporter shall be considered to be the contracting party established in the EU pursuant to the contract on which the export is based.

[\(Article 788 of the Implementing Provisions\)](#)

“Fiscal territory of the Community” The Fiscal territories of the Community are the territories of the Community that impose the agreed minimum rates of Excise Duties on beers, spirits, hydrocarbons and tobacco products and impose VAT, namely the customs territory of the Community excluding the Aland Islands (Finland), the Canary Islands (Spain), the Channel Islands (United Kingdom), the French Overseas Departments (French Guiana, Guadeloupe, Martinique and Reunion) and Mount Athos also known as Agion Poros (Greece).

“Implementing Provisions” refers to European Union Commission Regulation 2454/93 laying down provisions for the implementation of Council Regulation 2913/92 establishing the Community Customs Code.

“Revenue Office” means any office at which all or some of the formalities laid down by customs rules may be completed.

[\(Article 4\(4\) of the Code\)](#)

Appendix 2 – Further Information

This guide supports the separate instructions, which are already in use for various export procedures and should be read in conjunction with the following instructions and public notices.

Instructions/Guides

[AEP Trader Guide](#)

[Classification of goods /Binding Tariff Information \(BTI\)](#)

[Control and Examination of Baggage](#)

[Customs Warehouses](#)

[Dual Use](#)

[Origin](#)

[Inward Processing \(IP\)](#)

[NCTS - Guide to New Computerised Transit System](#)

[Outward Processing \(OP\)](#)

[Processing under Customs Control](#)

[Customs End-Use](#)

Public Notices

- PN 83 [Temporary Importation of Commercial Samples](#)
- PN 567 [Importation for Display or Use at Exhibitions, Fairs Meetings or similar events](#)
- PN 1007 [A.T.A. Carnets - Temporary Importation and Exportation of certain goods](#)
- PN 1008 [Temporary Importation of Professional Equipment](#)
- PN 1095 [Importation of Publicity Material](#)
- PN 1 438 [Relief from Customs Duty and VAT \(Import Duties\) on Goods Returned into the European Community](#)
- PN 1795 [Temporary Importation of Pleasure Boats and Private Aircraft](#)
- PN 1840 [Temporary Importation of Educational and Scientific Equipment for Research or Teaching](#)
- PN 1841 [Temporary Importation of Medical, Surgical and Laboratory Equipment](#)
- PN 1842 [Temporary Importation of Sound, Image or Data Carrying Media, Publicity Material](#)
- PN 1843 [Temporary Importation of Goods for use in production for Export: Temporary Importation of Replacement Means of Production](#)
- PN 1844 [Temporary Importation of certain Goods for possible sale](#)
- C&E 5 [Appeal Procedures relating to Customs Matters](#)

[Commercial Goods in Personal Baggage \(Merchandise in Baggage\)](#)

[Customs and Excise – Cash Controls](#)

and such other relevant notices or publications as may be issued from time to time.