

eCustoms Helpdesk Notification

Number:	Ref: 33/2021
Subject:	Annex A 8f Authorisation – Amendment/Invalidation of AIS Import Declaration for Simplified End Use (H1), Simplified Temporary Admission (H3) or Simplified Inward Processing (H4)
Who should read:	All those involved in lodging electronic customs declarations
Related Notification:	None
Issued by:	eCustoms Helpdesk
Queries to:	Special Procedures Unit – revcep@revenue.ie
Issue Date:	30 April 2021

The Union Customs Code (UCC) Delegated Act (DA) Article 163 provides for an “Application for an authorisation based on a customs declaration”. This would previously have been known as a simplified special procedure e.g. Simplified Inward Processing. When such a declaration is submitted on AIS additional information is required under UCC DA 8f of Annex A.

It is not possible to amend an 8f declaration. If a H18f (Simplified End Use declaration), H38f (Simplified Temporary Admission declaration) or H48f (Simplified Inward Processing declaration) has to be invalidated for any reason the new declaration must contain details of the date of the original declaration. This date is required as the invalidation of the original declaration takes the goods out of the procedure, and there would be a gap between the date of the original declaration and new declaration where the goods would be under no procedure.

Code 1D99 should be entered in DE 2/3 (Documents produced, certificates and authorisations, additional references) of the new import declaration followed by the date of the original declaration. This will allow Customs to see that the goods were under the procedure from the earlier date.