eCustoms Helpdesk Notification

Number:	**Ref: 43/2021**
Subject:	**Declaring goods coming into Ireland by truck which were originally meant to arrive in Ireland by air**
Who should read:	**All those involved in lodging electronic customs import declarations. Express carriers and air carriers**
Related Notification:	**N/A**
Issued by:	**eCustoms Helpdesk**
Queries to:	**UCC Change Management Unit – ucc-cmu@revenue.ie**
Issue Date:	**07 July 2021**

Goods which are imported into Ireland by truck, but which had originally been intended to arrive in Ireland by air should be declared as a road entry on a customs import declaration.

Goods imported in this manner will arrive by truck and be entered into a Temporary Storage facility (TSF) before being released into a customs procedure in the European Union. On arrival of the goods at the TSF, a presentation notification/temporary storage declaration (G3/G4) should be lodged in AIS.

When the goods are to leave the TSF and are to be released into a customs procedure, the following data must be provided in the AIS customs import declaration by the declarant:

- DE 7/4 – Mode of Transport at the border = 3 (Road transport)

- DE 7/9 – Identity of Means of Transport on arrival = the truck registration number

- DE 2/3 – additional information field = should contain the code 1D96 (release from Temporary Storage) with a value of "1"

- Please note that the customs declaration **must not** contain either code 1D94 (RoRo Ship ID) or 1D95 (RoRo Unaccompanied Trailer Registration number)

Where a party other than a carrier (being the declarant) is to submit the import declaration referred to above, **they will need to know the relevant truck registration number.** That being the case, carriers are requested to co-operate with the declarant by passing on the registration number to the declarant. Failure on the part of carriers to pass on this information to the declarant will lead to **unnecessary and avoidable delays** in declaring goods, with consequential impact on the declarant and the importer.