

## eCustoms Helpdesk Notification

Number:	Ref: 47/2021
Subject:	AIS Special Procedures - H3 (declaration for temporary admission) and H4 (declaration for inward processing)
Who should read:	All those involved in lodging electronic customs declarations
Related Notification:	None
Issued by:	eCustoms Helpdesk
Queries to:	Special Procedures Unit – <a href="mailto:revcep@revenue.ie">revcep@revenue.ie</a>
Issue Date:	15 September 2021

Under the UCC the following applies to Special Procedures at Import – H3 Temporary Admission and H4 Inward Processing.

### 1. Full Authorisation

Where the importer has a full authorisation for Temporary Admission (TA) or Inward Processing (IP) the relevant customs import declarations should include the following information:

- **Temporary Admission (H3)**
  - Data element DE2/3 - Code C516 followed by TA authorisation number
  - Data Element DE3/39 - TEA followed by authorisation holder identification number.
- **Inward Processing (H4)**
  - Data element DE2/3 - Code C601 followed by IP authorisation number
  - Data Element DE3/39 - IPO followed by authorisation holder identification number.
  - In these scenarios no duty/VAT deposit will be taken.

### 2. Once off Authorisation

Where the importer does not have a full authorisation, they will need to complete 8f application for a once off authorisation, with the H Declaration. This will result in a deposit being taken. Please bear in mind that there is no provision in the UCC Data Annex B for **Data Element 3/46 Person Paying the Customs Duty Identification No** on the H3/H4, with the implication being the deposit is now deducted from the Declarant's TAN account.

If you are a regular user of this procedure, a full authorisation is recommended.

### **3. Return of deposit**

Once the goods that were in the special procedure are re-exported or released into free circulation the declarant can make a request for a refund of the duty on deposit. This request is made by submitting message RD415 - Application for remission of customs debt. Proof of re-export (i.e. MRN of the export declaration) or import (i.e. MRN of the import declaration) should also be provided.

### **4. Further Information**

If you need further information, please contact any of the following:

eCustoms Helpdesk – email: [ecustoms@revenue.ie](mailto:ecustoms@revenue.ie)

Change Management Unit – email: [ucc-cmu@revenue.ie](mailto:ucc-cmu@revenue.ie)

Special Procedures Unit – [revcep@revenue.ie](mailto:revcep@revenue.ie)