

eCustoms Helpdesk Notification

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| Number: | Ref: 54/2021 |
| Subject: | AIS Special Procedures - H3 and H4 |
| Who should read: | All those involved in lodging electronic customs declarations and the verification of software packages with UCC Software |
| Related Notification: | eCustoms Helpdesk Notification Ref: 33/2021 eCustoms Helpdesk Notification Ref: 47/2021 |
| Issued by: | eCustoms Helpdesk |
| Queries to: | Special Procedures Unit – revcep@revenue.ie |
| Issue Date: | 05 November 2021 |

Please find updated notification on Special procedures which replaces [eCustoms Helpdesk Notification Ref: 47/2021](#)

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 DE 2/3 - Code C516 followed by Valid TA authorisation number
 - Data Element DE 3/39 - TEA followed by authorisation holder identification number.
 - Data Element DE 3/8(8F) -Owner of the Goods must also be completed

- **Inward Processing (H4)**
 - Data element DE 2/3 - Code C601 followed by Valid IP authorisation number
 - Data Element DE 3/39 - 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, the additional information code 00100 in DE 2/2 is required and 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 within the special procedure are exported the declarant will need to apply for a refund, providing Customs with proof of export (i.e. MRN of Export Declaration) and a refund of the deposit will be authorised.

4. Further Information

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

eCustoms Helpdesk – email: ecustoms@revenue.ie

Change Management Unit – email: ucc-cmu@revenue.ie

Special Procedures Unit – email: revcep@revenue.ie