

eCustoms Helpdesk Notification

Number:	60/2021
Subject:	Payment of Import Duties and Insufficient Funds
Who should read:	All those involved in import declarations
Related Notification:	N/A
Issued by:	eCustoms Helpdesk
Queries to:	ecustoms@revenue.ie
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Paying Customs Duties

Customs Duties may be payable when you import goods into Ireland from outside of the European Union. Therefore, if you are importing goods you, in your own right, must have a Revenue Customs Account (known as a TAN account) or have access to an account. The Customs Duties are payable before the goods can be released by customs. Therefore, if you operate on the Just in Time model and wish to ensure the most efficient movement of your goods, you must ensure that there are sufficient monies in your account to cover the duties payable.

Details on how you can check the balance of your account is available [here](#) and details on how you can top up your account is available [here](#)

How AIS Works

When there are insufficient funds in your TAN account AIS works as follows:

- AIS calculates the import duties payable and deducts the amounts automatically from the payer's TAN account. The payer's information is referenced in DE 3/46 Person Paying the Customs Duty Identification Number.
- where AIS finds that a payer has insufficient funds to meet the customs duties payable, then
- the declarant will receive an IM099 message (this will inform the declarant that there are insufficient funds in the TAN account).
- if the declarant is not the payer, they must inform their client to top up the Payer account.
- The payer must top-up their TAN account with sufficient funds to meet the customs duties owed.
- This top-up must take place within 7 days of receipt of the IM099 message.
- If the account is not topped up, then the declaration will be cancelled, and the status of the declaration will move to 'NOT RELEASED'.
- The goods will remain under customs supervision until a new declaration is lodged.
- This new declaration must reference the MRN of the original declaration in the Documents Produced, Certificates and Authorisations and Additional References (DE 2/3) using the code 1Q28 followed by the MRN.

Further Information on the payment of Import Duties is available [here](#)