

## eCustoms Helpdesk Notification

Number:	<b>Ref: 04/2022</b>
Subject:	<b>AIS Functionality Update for Live Release in March 2022</b>
Who should read:	<b>All those involved in Import Declarations including Software Providers</b>
Related Notification:	None
Issued by:	<b>eCustoms Helpdesk</b>
Queries to:	<a href="mailto:UCCITDev@revenue.ie">UCCITDev@revenue.ie</a>
Issue Date:	<b>23 February 2022</b>

Revenue is making some minor system changes to AIS in a release which will go live during the week commencing 07 March 2022. This release will be available in our test environment (PIT) from 24 February 2022. We will give five days' advance notification of the go live date.

This release involves some minor system changes to AIS. The changes are mainly technical and will not result in businesses having to provide any additional or new information. However, it will mean stricter application of some business rules resulting in some declarations being rejected.

The main changes are highlighted below with full details to be found in the [Annex](#).

If you are an **Importer, Declarant or an AIS Software Provider**, you should take note of the following:

### **Additional Validations:**

- There must always be an 'association' or link in our electronic systems between the person paying the Customs Duty (Payer) and the Declarant or Importer. This 'association' is completed on the CDS (Customs Decision System) and is created where the Importer adds an associated trader to their new or existing comprehensive guarantee. Where the Payer (person paying the customs duty) is not the Declarant or Importer, AIS will check if there is an association between the Payer and Importer. If the Payer is not associated to the Importer the declaration will be rejected.
- A new Business Rule has been added for the H6 & H7 declarations relating to restricted goods where the declaration will be rejected if a required certificate or measurement unit is not included – [N002](#)
- A new Business Rule has been implemented for H1 declarations with IOSS declared where the declaration will be rejected if a VAT code is included – [BR600020](#)
- C518 and C519 – update to ensure that the holder of the authorisation does not need to be declarant or importer.
- N990 – authorisations are accepted where a commodity code is not present in the Customs Decision Management System.

**Amendments and Refunds:**

- Where an original declaration contains CERTEX reference(s), the CERTEX reference(s) and related commodity code(s) of the goods item(s) cannot be added to or amended retrospectively.
- On the Refund Application (RF415) we have combined into one, both the Legal Basis and Legal Subdivision Groups.

**Treatment of VAT within Declarations:**

- Where a 'once off authorisation' is completed on a Special Procedure declaration, the VAT liability will now be displayed as tax code 1B2, where VAT postponed is declared.
- Tax type code for VAT on securities 1B1 will no longer be applicable.

**Further Information**

Please note that all queries in relation to the PIT Test Environment **must** be raised via [eCustoms PIT Helpdesk Dashboard](#)

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

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

IT/Technical – email: [UCCITDev@revenue.ie](mailto:UCCITDev@revenue.ie)

## Annex

Please find below link to updated Trader Specifications in relation to the coming release. The following changes will be reflected in Version 1.12 of the Trader Specifications.

<https://www.revenue.ie/en/customs-traders-and-agents/customs-electronic-systems/ais/trader-guides/index.aspx>

### (1) Enhancements and Fixes:

The following updates will be deployed as part of this release:

- **Additional Trader Relationships: H1, H5 and I1 Declarations:**  
Where the Payer is not the Declarant or Importer, Revenue require that the Payer be associated with the Importer.  
If the Payer is not associated to the Importer the declaration will be rejected.  
Where DE 3/16 Importer identification number contains one of the following, then the Payer **must** be the Declarant
  - NR (Not Registered)
  - CGT followed by [an..9] the Capital Gains Tax registration number
  - ITX followed by [an..9] the Income Tax registration number
  - PYE followed by [an..9] the Pay As You Earn registration number or
  - A Non-Irish EORI.
- **CD0113 Triggering Incorrectly on H1 with IOSS Declared:**  
CD0113 will now trigger correctly. For a H1 where IOSS is declared, DE 6/17 (National additional codes) can no longer contain any VAT codes. A new Business Rule (BR600020) has been introduced to prevent VAT codes being declared.
- **BR8610 Statistical Value Triggering Incorrectly on EIDR Declarations:**  
Statistical value calculation has been corrected so that BR8610 now triggers correctly. This was occurring only on Entry to Declarants Records (EIDR) declarations (H1 IMZ) where CLE date declared (reference/date of entry in the Declarant's records) was not being recognised by the system.
- **Message Structure Document Update:**  
Please note that all Business Rules and Conditions that are associated with the I1 declaration (Import Simplified Declaration) are now included in this document.
- **BR1027 Triggering Incorrectly on IMZ type Supplementary Declaration:**  
The implementation of the rule will be updated so that it triggers correctly when any data contained in the original simplified declaration is changed on the supplementary declaration.

- **Postponed VAT Treatment for Special Procedures:**  
Where 1A05 VAT Postponed is entered into Data Element 2/3, the VAT amount for the declaration will no longer be collected under 1D6 securities for End Use, Temporary Admission, or Inward Processing. Where the VAT is Postponed it will be dealt with via the Trader VAT return. The following declaration types are affected.
  - H1 - Where procedure code is 44 and there is not an authorisation in place,
  - H3 - Where procedure code is 53 and there is not an authorisation in place,
  - H4 - Where procedure code is 51 and there is not an authorisation in place.
  
- **C0634 – Triggering Incorrectly on Transport Document in H7:**  
C0634 will no longer trigger incorrectly when the transport document is at header level.
  
- **Tax Type 1B1 VAT on Securities:**  
The tax-type code 1B1 will be no longer be used within the system. This will now be included in one of the following VAT tax-codes:
  - **B00**, standard case
  - **1B2**, when 1A05 is declared
  - **1D6**, for procedure codes 44, 51 and 53 and 00100' and the 8f data-set are declared; in this case all tax-type codes for duties, excise and **VAT (where not postponed)** turn to 1D6.
  
- **Behaviour of BR8060 where CERTEX is Declared:**  
Where an amendment (IM413) is being submitted and the original declaration (IM415) contained CERTEX references then the following information cannot be added or amended for this goods item:
  - CERTEX references in DE 2/3
  - Commodity Code reference in DE6/14 and DE6/15
  
- **Additional Procedure Code C08:**  
Where C08 is included in an amendment, no Duty or VAT will be charged. The declaration must not exceed €45 otherwise it will be rejected. This only occurred in a limited number of cases and the issue has now been resolved.
  
- **Declarations where C07 was declared and Duty was charged:**  
This was occurring in declarations where C07 was declared where the customs value was zero and a value was declared in transport costs. This only occurred in a limited number of cases and the issue has now been resolved.
  
- **IM415 Refund Application:**  
IM099 will now be sent stating if a refund application is required or not required.
  
- **BR2042 & BR2045 Triggering Correctly:**  
C518 and C519 – update to ensure that the holder of the authorisation does not need to be declarant or importer.  
N990 – authorisations are accepted where a commodity code is not present in the Customs Decision Management System.

- **Legal Basis and Legal Subdivision in Refund Message RF415:**

The Legal Basis and Legal Subdivision groups have now been combined into one group and the system will accept the combined values as outlined in the table below.

<b>Code</b>	<b>Overcharged amount of import /export duty</b>
A01	A post clearance request for relief from import duty (for returned goods – See Art 203 UCC)
A02	A post clearance request for the benefit of a tariff quota, a tariff ceiling or other favourable tariff measures (Art 117(2) UCC)
A03	A post clearance request for the benefit of a tariff suspension
A04	A post clearance request for the benefit of a preferential regime
A05	Changes in collection of anti-dumping duties (e.g. ADD regulation annulled, invalidated or modified by judgement of the EUCJ)
A06	Amendment of the tariff classification
A07	Change in quantity (supplementary units)
A08	Omission or error
A09	A post clearance proof of the regularity of a transit operation
A10	Amendment of the customs value
A11	Material mistakes where calculating the amount of duty (error in currency etc.)
A12	Other
<b>Code</b>	<b>Amount of import/export duty paid in relation to a customs declaration invalidated in accordance with Article 174 UCC</b>
E01	Goods declared in error for a customs procedure under which a customs debt is incurred instead of being declared for another procedure
E02	Goods have been declared in error instead of other goods for a customs procedure under which a customs debt is incurred
E03	Goods sold under distance contract as defined in Art 2(7) of Directive 2011/83/EU of European Parliament and of the council have been released for free circulation and are returned.
E04	Union goods have been declared in error for a customs procedure applicable to non-Union goods and their customs status as Union goods has been proved afterwards by means of a T2L, T2F or customs goods manifest
E05	Authorisation with retroactive effect is granted in accordance with Art 211(2) UCC
E06	Goods erroneously declared under more than one customs declaration
E07	Other
<b>Code</b>	<b>Defective Goods or goods not complying with the terms of the contract</b>
B01	Goods refused by the Importer for non-conformity at the time of release with the terms of the contract on the basis of which they were imported
B02	Goods refused by the Importer as defective at the time of release
B03	Other
<b>Code</b>	<b>Error BY Competent Authority</b>
C01	Error of the customs authority in the follow up of a tariff quota (ART 119(2) UCC)
C02	Error by the competent authorities (ART 119(1) UCC)
C03	Other
<b>Code</b>	<b>Equity</b>
D01	Special circumstances
D02	Other

## (2) Business Rules:

### New Business Rules

Business Rule	Description	Error Message
N002	Import Restrictions in effect for declared goods This is valid for H6 and H7 declarations.	Tariff Restriction applies
BR600020	In IOSS declaration items the DE 6/17 (National additional codes) cannot contain any VAT code. This is valid for H1 declaration.	VAT codes not allowed.

### Updated Business Rules

Business Rule	Description	Update
BR1027	A Supplementary declaration (DE '1/2 Additional declaration type' is 'Y') CANNOT change any data contained in the original simplified declaration	BR1027 is now triggering correctly and will not fire where no core data has changed.
BR3016	There must be a valid relationship (associated trader) between the DE '3/16 Importer' and the person paying the Customs Duty. That person is defined in DE '3/46 Person paying the Customs Duty identification No', if included in the declaration, otherwise the person paying the duties is the person defined in DE '3/18 Declarant'. The relationship is only validated where the Payer is neither the Importer nor the Declarant	This rule is now enabled
C0634	The data item/data group must be entered EITHER at 'Goods Shipment' OR at 'Goods Shipment Item' level	This will now trigger correctly for Transport document in H7 declaration.
CD0113	IF data items values of 5/15 Country of Origin Code or 5/16 Country of preferential origin code 6/14 Combined Nomenclature code 6/15 TARIC Code 4/17 Preference Code Declaration Acceptance Date result in the application of a Tariff Measure that requires "Additional Codes" THEN data item 6/16 (TARIC Additional Codes) and/or DE 6/17 (National additional codes) must contain the required TARIC and National additional codes respectively.	This will now trigger correctly and there will be no VAT codes required on H1 where IOSS is declared
BR600001	In DE '1/11 (11 10 001 000) Additional Procedure' where 'C07' is declared, only one of the following additional procedure code can be also included, 'F48' or 'F49' or none of them. All declaration items must have the same value ('F48' or 'F49' or none of them)	This will now trigger correctly for H1.
BR600012	In the DE '1/11 (11 10 001 000) Additional Procedure', values 'F48' and 'F49' can only be declared if the value 'C07' has also be declared.	This is now applicable for H1 declaration also.

**(3) Update to XSD's:**

Please note there have been some minor updates to the XSD's. See AIS schema change Log for more detail.

<https://www.revenue.ie/en/online-services/support/software-developers/documents/ais/ais-schema-change-log.pdf>