

## eCustoms Helpdesk Notification

Number:	Ref: 26/2022
Subject:	Invalidation of customs import declarations
Who should read:	All those acting as Declarant when lodging import declarations
Related Notification:	None
Issued by:	eCustoms Helpdesk
Queries to:	UCC Change Management Unit email: <a href="mailto:UCC-CMU@revenue.ie">UCC-CMU@revenue.ie</a>
Issue Date:	12 May 2022

When importing goods from non-EU country, a Customs import declaration is required. However, subsequent to lodging this declaration, events may change which can mean that this declaration should be invalidated i.e. cancelled. This invalidation should be completed by the declarant i.e. the person who lodged the import declaration. The scenarios where invalidation is appropriate include the following situations:

### A. The goods were never brought into Ireland

There are two possible scenarios:

1. **A pre-lodged (Type D) declaration was lodged, the goods were not brought into Ireland and the import declaration is at a status of 'Registered'**
  - Submit an invalidation request (IM414 message) in AIS.
  - In the 'Reason for Invalidation' field, input the text 'goods not landed'.
  - There is no requirement to upload supporting documentation.
  
2. **A standard (Type A) or pre-lodged (Type D) declaration was lodged in error and the declaration is at a status of 'Released'**
  - Submit an invalidation request (IM414 message) in AIS.
  - In the 'Reason for Invalidation' field, input the text 'goods not landed'.
  - In addition, if the invalidation of the declaration results in the refund of duties paid, then you must include the legal basis for claiming the refund in the 'Reason for invalidation' field. See [eCustoms Helpdesk Notification Ref 27/2021](#) for the list of reference codes for the legal basis.
  - Relevant supporting documentation should be uploaded in AIS via IM483 or via Trader Portal using the 'add attachments' option, along with the invalidation request. For this scenario supporting documentation should include the commercial invoice along with documentary proof that the goods didn't leave the country of export e.g. an email thread or letter from the exporter indicating why the goods did not ship.

## **B. A duplicate declaration (Type A or Type D) was lodged.**

There are a number of possible scenarios:

- 1. Duplicate declaration lodged due to either human error by the declarant or there was an issue with declarant's IT system and the goods have been released**
  - Submit an invalidation request (IM414 message) in AIS.
  - In the 'Reason for Invalidation' field, input the text 'Duplicate' followed by the MRN of the other (duplicate) declaration.
  - If the invalidation of the declaration results in the refund of duties paid then you must include the legal basis for claiming the refund in the 'Reason for invalidation' field along with Duplicate and MRN of duplicate declaration. Further details, including the reference codes for the legal basis can be found in [eCustoms Helpdesk Notification Ref 27/2021](#).
  - Relevant supporting documentation should be uploaded in AIS via IM483 or via Trader Portal using the 'add attachments' option, along with the invalidation request. \* Details below on 'Supporting Documents'.
  
- 2. Duplicate declaration lodged due to a revenue system issue and the goods have been released**
  - Submit an invalidation request (IM414 message) in AIS.
  - In the 'Reason for Invalidation' field input the text 'Revenue Systems Issue' followed by the MRN of the other (duplicate) declaration.
  - In addition, if your invalidation of the declaration results in the refund of duties paid then you must include the legal basis for claiming the refund in the reason for invalidation field along with 'Revenue Systems Issue' and MRN of duplicate declaration. Further details, including the reference codes for the legal basis can be found in [eCustoms Helpdesk Notification Ref 27/2021](#).
  - Supporting documentation is not required.
  
- 3. Error made on declaration and declaration cannot be amended (e.g. declaration contains a CERTEX reference) and the goods have been released**
  - Submit an invalidation request (IM414 message) in AIS to invalidate the original declaration.
  - In the 'Reason for Invalidation' field, input the text 'Error which Cannot be Amended' followed by the MRN of the other (duplicate) declaration.
  - If your invalidation of the declaration results in the refund of duties paid then you must include the legal basis for claiming the refund in the reason for invalidation field along with 'Error which Cannot be Amended' together with the MRN of the duplicate declaration. Further details on the reference codes for the legal basis and details on the fields that cannot be amended can be found in [eCustoms Helpdesk Notification Ref 27/2021](#).
  - Relevant supporting documentation should be uploaded in AIS via IM483 or via Trader Portal using the 'add attachments' option, along with the invalidation request. \* Details below on 'Supporting Documents'.

### **Scenarios where invalidation is not required but another import declaration is required**

There may be times when an import declaration will move to the status of `not released` and a replacement declaration (standard A type) is required. In these scenarios you do not need to invalidate the original entry.

#### **Reasons for this include**

**1. A pre-lodged declaration is lodged but goods are not presented within 30 days.**

The MRN of the pre-lodged declaration was not included in the PBN (Pre-Boarding Notification) and an I2 was not lodged within the 30-day timeframe, resulting in the declaration moving to the status of `Not Released`.

- Standard (A type) declaration for the goods should be lodged.
- This replacement import declaration should reference the MRN of the original declaration in the Documents Produced, Certificates and Authorisations and Additional References field (DE 2/3) using the **code 1Q28** followed by the **MRN of the original declaration**.

**2. A pre-lodged declaration is rejected with an IM416 rejection message upon acceptance**

This can occur where there are changes in tariff measures between the time of `lodging` the declaration and the time of `acceptance` of the declaration.

- Where this happens, the pre-lodged declaration will get rejected upon acceptance.
- A standard (A type) declaration for the goods should be lodged.
- This replacement declaration should reference the MRN of the original declaration in the Documents Produced, Certificates and Authorisations and Additional References field (DE 2/3) using the **code 1Q28** followed by the **MRN of the original declaration**.

**3. Where there are insufficient funds to meet the duty liability at the time of presentation of the goods.**

In this instance, the declaration will move to the status `insufficient funds`. If the account is not topped up within a specified timeframe, the declaration will move to a status of `Not Released`.

- A standard (A type) declaration for the goods should be lodged.
- This declaration should reference the MRN of the original declaration in the Documents Produced, Certificates and Authorisations and Additional References field (DE 2/3) using the **code 1Q28** followed by the **MRN of the original declaration**.

If you lodge replacement declarations according to the instructions above, you will avoid further contact from Revenue.

#### **Supporting Documents:**

Standard suite of supporting documents

1. copy of the commercial invoice. (A Proforma invoice will not suffice)
2. packing list
3. airway bill/bill of lading/consignment note
4. any other documentation relevant to the transaction i.e. form A, EUR 1

The above can be uploaded via the IM483 message to Revenue.

In some instances, Revenue may request additional documentation before the invalidation request can be approved. These requests will be sent via a message in AIS (IM482). To avoid delays, declarants who lodge declarations should regularly check for these requests.