

## eCustoms Helpdesk Notification

Number:	Ref: 52/2022
Subject:	<b>Amendment and invalidation requests for declarations released prior to 15 December 2022</b>
Who should read:	<b>All those involved in the submission of customs declarations</b>
Related Notification:	<b>None</b>
Issued by:	<b>eCustoms Helpdesk</b>
Queries to:	<b>Refunds Section in Dublin Airport using MyEnquiries (see below) Telephone 01-7383685 and select option 2 for Dublin Airport</b>
Issue Date:	<b>23 December 2022</b>

### **Amendment and Invalidation Requests and, where relevant, refund procedures for declarations released prior to 15 December 2022**

As outlined in recent notifications, there were technical issues with the Automated Import system (AIS) on 15 December 2022. As a result, ‘released’ declarations were temporarily moved offline. The impact of this is that it is not currently possible to invalidate or amend any declaration that was released prior to 18.45 hrs on 15 December.

To facilitate urgent invalidations or amendments of declarations that were released prior to 18.45hrs on 15 December, particularly those that result in a refund of Customs Duty and VAT, Revenue is implementing a temporary procedure so that such invalidations or amendments can be processed. The procedure will apply until the normal amendment procedure via AIS for declarations released prior to 18.45 on 15 December is restored.

The procedure is

1. The declarant requests an amendment or invalidation by sending a completed amendment or invalidation form (Appendices [1](#) and [2](#)) to Revenue through MyEnquiries in [myAccount](#) or [Revenue Online Service \(ROS\)](#). In MyEnquiries, click on Add New Enquiry and select Customs Declarations for “My Enquiry relates to” and select category of Customs Refunds / Corrections for “And More Specifically”. The information must include the MRN to allow Revenue to identify the relevant declaration.
2. The declarant includes in the MyEnquiries request, the relevant supporting documentation and legal basis for the amendment or invalidation. Information on the legal basis is available at [Appendix 3](#).

3. Revenue will review the request and inform the declarant of the outcome of the review using MyEnquiries.
4. When an amendment or invalidation request is approved, Revenue will issue a refund into the payer's TAN account for any tax and duty paid on the original declaration.
5. Following Revenue's approval of an amendment request, the declarant will submit a new declaration in AIS which will be a replacement for the original declaration. 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**.
6. When the new import declaration has been submitted the declarant will then send the MRN for that declaration and the MRN for the original declaration to Revenue through MyEnquiries. This will facilitate Revenue in ensuring a fully linked up record exists of the original and amended declarations.

# Appendix 1



## Critical Amendment Request<sup>1</sup>

**Declaration MRN:**

**EORI of Declarant:**

**Name of Person requesting the Amendment:**

**Role (e.g. declarant, agent, importer):**

**Contact eMail Address:**

**Contact Telephone Number**

**Data Changes (add additional rows as necessary):**

Date Element (e.g. 6/8 Description of goods)	Original Data	New Data

**Reasons for amendment:**

**Legal basis for the refund of Customs Debt:**

**List of Supporting Documents attached:**

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<sup>1</sup>Temporary measure pending restoration of amendment functionality in AIS

## Appendix 2



### Critical Invalidation Request<sup>2</sup>

**Declaration MRN:**

**EORI of Declarant:**

**Name of Person requesting the Invalidation:**

**Role (e.g. declarant, agent, importer):**

**Contact eMail Address:**

**Contact Telephone Number**

**Reasons for invalidation:**

**Legal basis for the refund of Customs Debt:**

**List of Supporting Documents attached:**

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<sup>2</sup>Temporary measure pending restoration of amendment functionality in AIS

## Appendix 3

Legal Basis and Legal Basis Subdivision codes are below.

Only 1 Code can be selected for each refund.

### Article 116(1)

Amount of import/export duty paid in relation to a customs declaration invalidated in accordance with Article 174 UCC	Code
Goods declared in error for a customs procedure under which a customs debt is incurred instead of being declared for another procedure	E01
Goods have been declared in error instead of other goods for a customs procedure under which a customs debt is incurred	E02
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.	E03
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	E04
Authorisation with retroactive effect is granted in accordance with Art 211(2) UCC	E05
Goods erroneously declared under more than one customs declaration	E06
Other	E07

### Article 117

Overcharged amount of import /export duty	Code
A post clearance request for relief from import duty (for returned goods – See Art 203 UCC)	A01
A post clearance request for the benefit of a tariff quota, a tariff ceiling or other favourable tariff measures (Art 117(2) UCC)	A02
A post clearance request for the benefit of a tariff suspension	A03
A post clearance request for the benefit of a preferential regime	A04
Changes in collection of anti-dumping duties (e.g. ADD regulation annulled, invalidated or modified by judgement of the EU CJ)	A05
Amendment of the tariff classification	A06
Change in quantity (supplementary units)	A07
Omission or error	A08
A post clearance proof of the regularity of a transit operation	A09
Amendment of the customs value	A10
Material mistakes when calculating the amount of duty (error in currency etc.)	A11
Other	A12

**Article 118**

<b>Defective Goods or goods not complying with the terms of the contract</b>	<b>Code</b>
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	B01
Goods refused by the importer as defective at the time of release	B02
Other	B03

**Article 119**

<b>Error BY Competent Authority</b>	<b>Code</b>
Error of the customs authority in the follow up of a tariff quota (ART 119(2) UCC)	C01
Error by the competent authorities (ART 119(1) UCC)	C02
Other	C03

**Article 120**

<b>Equity</b>	<b>Code</b>
Special circumstances	D01
Other	D02