



Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

AUTHORISED ECONOMIC OPERATOR (AEO)

Customs Consultative Committee
Thursday 20th September 2018



AEO – Key elements

1) Concept

2) Criteria

3) Benefits



AEO CONCEPT

- The AEO concept is based on the Customs-to-Business partnership introduced by the WCO;
- The relationship between customs and AEO should be always based on the principles of **mutual transparency, correctness, fairness and responsibility**;
- Customs expects the AEO to act in line with customs legislation and to inform customs about any difficulties to comply with the legislation;
- Customs should provide support to achieve this.



TYPES OF AEO STATUS

- AEO for Customs Simplifications (AEOC)
 - benefits from the various simplifications provided for under customs legislation
- AEO for Safety & Security (AEOS)
 - Benefits from particular facilitations related to customs controls relating to safety & security when goods enter or leave the customs territory of the EU
- Holding both types (AEOF)

AEO CRITERIA

Authorised Economic Operator (AEO)

| Conditions and criteria | AEOC | AEOS | Reference UCC/UCC IA | Guidelines Part |
|--|-------------|-------------|----------------------------------|------------------------|
| Economic Operator | X | X | Art. 5 (5) UCC | 1.II.1 |
| Established in the Customs Territory of the Union | X | X | Art. 5 (31) UCC | 1.II.2 |
| Compliance | X | X | Art. 39 a) UCC Art. 24 UCC IA | 2.I |
| Appropriate Record Keeping | X | X | Art. 39 b) UCC Art. 25 UCC IA | 2.II |
| Financial Solvency | X | X | Art. 39 c) UCC Art. 26 UCC IA | 2.III |
| Practical Standards of Competence and Professional Qualification | X | | Art. 39 d) UCC Art. 27 UCC IA | 2.IV |
| Security & Safety | | X | Art. 39 e) UCC Art. 28 UCC IA | 2.V |

AEO BENEFITS

| BENEFITS | AEOC | AEOF | REFERENCE UCC |
|---|------|------|--------------------------------------|
| Easier admittance to customs simplifications | X | | Art. 38 (5) UCC |
| Fewer physical controls and document-based controls <ul style="list-style-type: none"> related to security & safety related to other customs legislation | X | X | Art. 24(1) UCC DA Art. 38(6) UCC |
| Prior notification in case of selection for physical control (related to safety & security) | | X | Art. 24(2) UCC DA Art. 38 (6) UCC |
| Prior notification in case of selection for customs control <ul style="list-style-type: none"> related to safety & security related to other customs legislation | X | X | Art. 24(3) UCC DA Art. 38(6) UCC |
| Priority treatment if selected for control | X | X | Art. 24(4) UCC DA Art. 38(6) UCC |
| Possibility to request a specific place for customs controls | X | X | Art. 24(4) UCC DA Art. 38(6) UCC |
| Waiver/reduction in amount required for Comprehensive Guarantee | X | | Art. 95 UCC |
| INDIRECT BENEFIT | | | |
| Mutual Recognition with third countries | | X | MRA Agreements Art. 38 (7) UCC |

AEO PROCESS

- **1) Application process**
- **2) Decision taking process**
- **3) Management process**





AEO Process contd.

- **Application** & Self Assessment
- Formal check of info
- Acceptance of application
- Full check
- Pre-audit/assessment process by Control Officer
- **Decision** making process – grant status or not?
- AEO Authorisation
- **Manage Authorisation**



AEO Information

- AEO website page is at <https://www.revenue.ie/en/customs-traders-and-agents/authorised-economic-operators/index.aspx>
- AEO Guidelines at https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/customs/policy_issues/customs_security/aeo_guidelines_en.pdf
- AEO SAQ is at <https://www.revenue.ie/en/customs-traders-and-agents/documents/aeo-self-assessment-questionnaire.doc>