

# **AUTOMATED ENTRY PROCESSING (AEP)**

## **IMPORT**

### **TRADER GUIDE**

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# AEP Imports

## Preface

AEP is Revenue's electronic system, which handles the validation, processing, duty accounting and clearance of custom declarations.

[Direct Trader Input \(DTI\)](#) import declarations are submitted through [Revenue Online Service \(ROS\)](#).

This trader guide sets out the formats, definitions and business rules for the submission of import declarations through the Revenue's system.

- a matrix of the customs declarations boxes, their description, formats and status.
- A brief description of terms used.
- A box-by-box guide and associated business rules.
- A summary of changes from the previously published Import Trader Guide.

**Contact the eCustoms Helpdesk through [MyEnquiries](#) as follows:**

By selecting the following option "My Query relates to" – "Customs" then "and more specifically" – "eCustoms" – System.

## AEP Imports

CUSTOMS DECLARATION BOX	DESCRIPTION	FORMAT	STATUS
Box A	<a href="#">OFFICE OF IMPORT</a>	AN8	Mandatory
<b>Box 1:</b>	<b>DECLARATION</b>		
Box 1.1	<a href="#">IMPORTATION CODE</a>	A2	Mandatory
Box 1.2	<a href="#">DECLARATION TYPE CODE</a>	A1	Mandatory
Box 1.3			Not required
<b>Box 2</b>	<b>CONSIGNOR</b>		
Box 2.1	<a href="#">CONSIGNOR</a>	AN .. 17	Mandatory
Box 2.2	<a href="#">CONSIGNOR</a>	See Below	Conditional
Box 3	<a href="#">FORMS</a>	N2	Not required for DTI
Box 4	LOADING LISTS		Not required
Box 5	<a href="#">ITEMS</a>	N..3	Mandatory
Box 6	<a href="#">TOTAL PACKAGES</a>	N..7	Not required for DTI
Box 7	<a href="#">REFERENCE NUMBER</a>	AN..35	Optional
<b>Box 8:</b>	<b>CONSIGNEE</b>		
Box 8.1	<a href="#">CONSIGNEE</a>	AN..17	Mandatory
Box 8.2	<a href="#">CONSIGNEE</a>	See Below	Conditional
Box 9	PERSON RESPONSIBLE FOR FINANCIAL		Not required
Box 10	COUNTRY LAST CONSIGNED		Not required
Box 11	TRADING/ PRODUCTION COUNTRY		Not required
Box 12	<a href="#">VALUE DETAILS</a>	A1	Conditional

## AEP Imports

CUSTOMS DECLARATION BOX	DESCRIPTION	FORMAT	STATUS
Box 13	CAP		Not required
<b>Box 14:</b>	<b>DECLARANT/ REPRESENTATIVE</b>		
Box 14.1	<a href="#">STATUS OF THE DECLARANT/ REPRESENTATIVE</a>	N1	Mandatory
Box 14.2	<a href="#">DECLARANT</a>	AN..17	Mandatory
Box 14.3	DECLARANT/REPRESENTATIVE	See below	Not required for DTI
<b>Box 15</b>	<b>COUNTRY OF DISPATCH</b>		
Box 15a	<a href="#">COUNTRY OF DISPATCH</a>	A2	Mandatory
Box 15b	COUNTRY OF IMPORT CODE		Not required
<b>Box 17:</b>	<b>COUNTRY OF DESTINATION</b>		
Box 17a	<a href="#">COUNTRY OF DESTINATION</a>	A2	Mandatory
Box 17b	REGION OF DESTINATION CODE	A2	Not required
Box 18.1	<a href="#">IDENTITY AND NATIONALITY OF MEANS OF TRANSPORT ON ARRIVAL</a>	AN..27	Conditional
Box 19	<a href="#">CONTAINER</a>	N1	Not required for DTI
<b>Box 20:</b>	<b>DELIVERY TERMS</b>		
Box 20.1	<a href="#">DELIVERY CODE</a>	A3	Mandatory
Box 20.2	<a href="#">DELIVERY DESTINATION</a>	AN..35	Mandatory
Box 20.3	<a href="#">DELIVERY LOCATION</a>	N1	Mandatory
<b>Box 21:</b>	<b>IDENTITY AND NATIONALITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER</b>		
Box 21.1	IDENTITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER.	AN..35	Not required
Box 21.2	<a href="#">NATIONALITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER</a>	A2	Conditional
<b>Box 22</b>	<b>CURRENCY AND TOTAL AMOUNT INVOICED</b>		

## AEP Imports

CUSTOMS	DESCRIPTION	FORMAT	STATUS
Box 22.1	<a href="#">CURRENCY CODE</a>	A3	Mandatory
Box 22.2	<a href="#">TOTAL AMOUNT INVOICED</a>	N..13.2	Optional
Box 23	<a href="#">EXCHANGE RATE</a>	N..7.5	Not required for DTI
<b>Box 24</b>	<b>NATURE OF TRANSACTION</b>		
Box 24	<a href="#">NATURE OF TRANSACTION</a>	N2	Optional
Box 25	<a href="#">MODE OF TRANSPORT AT THE BORDER</a>	N..2	Mandatory
Box 26	<a href="#">INLAND MODE OF TRANSPORT</a>	N..2	Conditional
Box 27	PLACE OF UNLOADING		Not required
Box 28	FINANCIAL AND BANKING DATA		Not required
Box 29	<a href="#">OFFICE OF ENTRY</a>	AN8	Mandatory
Box 30	<a href="#">LOCATION OF GOODS</a>	AN8	Mandatory
<b>Box 31</b>	<b>PACKAGES AND DESCRIPTION OF GOODS, MARKS AND NUMBERS CONTAINER NO.(s) NUMBER AND KIND</b>		
Box 31.1	SUMMARY DECLARATION NUMBER		Not required
Box 31.2	<a href="#">CONTAINER(S) NUMBERS</a>	AN11	Conditional
Box 31.3	<a href="#">TYPE OF PACKAGE</a>	AN2	Conditional
Box 31.4	<a href="#">UNIQUE LINE OF PACKAGE REFERENCE</a>	N..8	Mandatory
Box 31.5	<a href="#">NUMBER OF PACKAGES/PIECES</a>	N..5	Conditional
Box 31.6	<a href="#">MARKS AND NUMBERS OF PACKAGES</a>	AN..42	Conditional
Box 31.7	<a href="#">DESCRIPTION OF GOODS</a>	AN..80	Mandatory
Box 31.8	<a href="#">PACKAGES IN ITEM</a>	N2	Conditional
Box 32	<a href="#">ITEM NO</a>	N3	Mandatory
<b>Box 33:</b>	<b>COMMODITY CODE</b>		

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CUSTOMS DECLARATION	DESCRIPTION	FORMAT	STATUS
Box 33.1	<a href="#">COMBINED NOMENCLATURE CODE</a>	AN8	Mandatory
Box 33.2	<a href="#">TARIC CODE</a>	AN2	Mandatory
Box 33.3	<a href="#">TARIC ADDITIONAL CODE 1</a>	AN4	Conditional
Box 33.4	<a href="#">TARIC ADDITIONAL CODE 2</a>	AN4	Conditional
Box 33.5	<a href="#">NATIONAL CODE</a>	AN4	Conditional
<b>Box 34</b>	<b>COUNTRY OF ORIGIN CODE</b>		
Box 34a	<a href="#">COUNTRY OF ORIGIN CODE</a>	A2	Mandatory
Box 34b	REGION OF ORIGIN CODE	AN..2	Not required
Box 35	<a href="#">GROSS MASS</a>	N..8.3	Mandatory
Box 36	<a href="#">PREFERENCE CODE</a>	N3	Mandatory
<b>Box 37:</b>	<b>PROCEDURE CODE</b>		
Box 37a.1	<a href="#">PROCEDURE REQUESTED</a>	N2	Mandatory
Box 37a.2	<a href="#">PROCEDURE PREVIOUS</a>	N2	Mandatory
Box 37b	<a href="#">PROCEDURE CATEGORY</a>	AN3	Mandatory
Box 38	<a href="#">NET MASS</a>	N..8.3	Mandatory
Box 39	<a href="#">QUOTA</a>	N6	Conditional
Box 40	<a href="#">SUMMARY DECLARATION / PREVIOUS DOCUMENT</a>	(A1)-(AN..6)-(AN..35)	Mandatory
Box 41	<a href="#">SUPPLEMENTARY NUMBER OF UNITS</a>	N..8.3	Conditional
Box 42	<a href="#">ITEM PRICE</a>	N..9.2	Conditional
Box 43	<a href="#">VALUATION METHOD CODE</a>	N1	Conditional
<b>Box 44:</b>	<b>Additional Information/Documents Produced/ Certificates and Authorisations</b>		
Box 44.1	<a href="#">IDENTIFIER CODE</a>	AN..5	Optional
Box 44.2	<a href="#">DESCRIPTION OF ADDITIONAL INFORMATION</a>	AN..255	Optional

## AEP Imports

CUSTOMS DECLARATION BOX	DESCRIPTION	FORMAT	STATUS
Box 45	<a href="#">ADJUSTMENT</a>	N14.2	Conditional
Box 46	<a href="#">STATISTICAL VALUE</a>	N..9.2	Mandatory
<b>Box 47:</b>	<b>CALCULATION OF TAXES</b>		
Box 47.1	<u>TAX TYPE CODE</u>	AN3	Not required for DTI
Box 47.2	<u>TAX BASE</u>	N..9.2	Not required for DTI
Box 47.3	<u>TAX RATE</u>	N..11.4	Not required for DTI
Box 47.4	<u>TAX AMOUNT</u>	N..9.2	Not required for DTI
Box 47.5	<a href="#">METHOD OF PAYMENT CODE</a>	A1	Conditional
Box 47.6	<u>TOTAL TAX AMOUNT</u>	N..9.2	Not required for DTI
Box 48	<a href="#">DEFERRED PAYMENT</a>	AN..12	Conditional
Box 49	<a href="#">IDENTIFICATION OF WAREHOUSE</a>	(A1)(AN..14)(A2)	Conditional
Box 50	PRINCIPAL NO. SIGNATURE represented by Place & Date		Not required
Box 51	INTENDED OFFICES OF TRANSIT (AND COUNTRY)		Not required
Box 53	OFFICE OF DESTINATION (AND COUNTRY)		Not required
Box 54	<a href="#">SIGNATURE AND NAME OF DECLARANT / REPRESENTATIVE</a>		Not required for DTI

## AEP Imports

The **AEP system** handles the customs procedures indicated in Annex A of [Implementing Regulation 2015/2447](#).

### Formats

- A: This is for alpha characters; numbers may not be included in this field.
- AN: This is alphanumeric, these fields may include numbers in addition to alpha characters.
- N: This is for numeric characters only; letters may not be included in these fields.

No dot between the format and the number indicate the amount of characters that must be included. Example A2 means that two alpha characters must be entered.

Two dots between the format and the number indicate “up to”, the maximum number of characters that may be included. Example AN..35, means that alphanumeric characters may be entered, the maximum that can be entered is 35, but less may be entered.



## AEP Imports

**Box A:**                   **OFFICE OF IMPORT**  
Status:                   Mandatory  
Format:                   AN8

Enter the customs office code.

- The first subdivision (*customs office of import country code*) is IE.
- The second subdivision (*customs office of import code*) is validated through using IE as the country code of the customs office, example DUB.
- The third subdivision (*customs office of import or export code national subdivision*) is validated through using IE as the country code and the customs office code in the first subdivision, example “IE” and “DUB” with “001” as national subdivision.

See [Appendix 1](#) for the list of codes.

**Box 1.1:**                   **IMPORTATION CODE**  
Status:                   Mandatory  
Format:                   A2

- Enter the appropriate code (IM, CO or EU) to indicate the type of importation.
- See related business rules of boxes 15a and 17a.

See [Appendix 2](#) for the list of codes.

**Box 1.2:**                   **DECLARATION TYPE CODE**  
Status:                   Mandatory  
Format:                   A1

- Enter A, B, C, X, Y, or Z as appropriate.
- Note: Use of any of the following codes B, C, X, Y, or Z requires prior authorisation.

For import customs declarations, if box 1.2 is “Y” (simplified supplementary) or “Z” (local clearance), then all the items must have box 40 with format “Y-CLE-yyyymmdd-xxxx”, and the date cannot be greater than the date of acceptance.

Code “C” and “F” are not allowed in an import customs declaration.

See [Appendix 3](#) for the list of codes.

**Box 1.3**  
Status:                   Not required - leave blank.

## AEP Imports

**Box 2.1:**               **CONSIGNOR**  
Status:                 Mandatory  
Format:                AN..17

If the consignor has an [EORI](#)<sup>1</sup> number, this must be used. If the consignor does not have an EORI but has another Revenue number (see below) other than a VAT number, this Revenue number must be used. If the consignor does not have a Revenue number enter NR (Not Registered) and see box 2.2 below.

The accepted Revenue numbers are:  
CAE followed by the Customs and Excise registration number  
CGT followed by the Capital Gains Tax registration number  
ITX followed by the Income Tax registration number  
PYE followed by the Pay As You Earn registration number  
Entering a VAT number will result in the transaction being rejected.

If you do not hold a C&E or EORI registration and intend to import goods into the EU, the registration process must be completed on line. A facility is available on [ROS](#) to allow traders (or their tax agents on their behalf) to register for C&E and [EORI registration](#).

You will find information about this in [EORI Registration guide](#).

**Box 2.2:**               **CONSIGNOR**  
Status:                 Conditional

If box 2.1 contains NR, enter the consignor's or exporter's name and address in the following format:

Name:	AN..35 (free text)	Mandatory [Minimum 4 characters expected]
Address Line 1	AN..35	Mandatory [Minimum 8 characters
Address Line 2	AN..35	Mandatory between A1 & A2 expected]
Post Code	AN..9	Mandatory
Country Code	A2	Mandatory

See [Appendix 4](#) for the list of country codes.

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<sup>1</sup> The Economic Operator Registration Identifier (EORI) is the trader's unique reference number advised to him/her by customs and to be used in all correspondence with customs administrations of the EU.

## AEP Imports

**Box 3**                      **FORMS**  
Status:                      Not required for DTI – leave blank

**Box 4**                      **LOADING LISTS**  
Status:                      Not required - leave blank.

**Box 5**                      **ITEMS**  
Status:                      Mandatory  
Format:                      N..3

Enter the total number of items covered by the customs declarations. The number of items must equal the number of completed boxes 31 on the customs declarations. The maximum number of items that can be entered on a customs declaration is 100.

**Box 6**                      **TOTAL PACKAGES**  
Status:                      Not required for DTI - leave blank.

**Box 7**                      **REFERENCE NUMBER**  
Status:                      Optional  
Format:                      AN..35

*The reference number* can be used to enter data according to WCO recommendation on UCR dated 30/06/2001 as follows:

1 digit = fiscal (calendar) year, selection in a list (0 to 9) 2  
digit = country code of the seller, selection in a list  
32 characters left for company identifier + company reference.

Other references can be entered in this box.

**Box 8.1**                      **CONSIGNEE**  
Status:                      Mandatory  
Format:                      AN..17

If the consignee has an EORI number, this must be used. If the consignee does not have an EORI but has any other Revenue number (see below) other than a VAT number this Revenue number must be used. If the consignor does not have a Revenue number enter NR (Not Registered) and see box 8.2 below.

The accepted Revenue numbers are:  
CAE followed by the Customs and Excise registration number  
CGT followed by the Capital Gains Tax registration number  
ITX followed by the Income Tax registration number  
PYE followed by the Pay As You Earn registration number

Entering a VAT number will result in the transaction being rejected.

## AEP Imports

If you do not hold a C&E or EORI registration and intend to import goods into the EU, the registration process must be completed on line. A facility is available on ROS to allow traders (or their tax agents on their behalf) to register for C&E and EORI registration.

You will find information about this in [EORI Registration guide](#).

**Box 8.2**                    **CONSIGNEE**  
Status:                    Conditional

If box 8.1 contains NR, enter the consignee's name and address in the following format.

Name:	AN..35 (free text)	Mandatory [Minimum 4 characters expected]
Address Line 1	AN..35	Mandatory [Minimum 8 characters
Address Line 2	AN..35	Mandatory between A1 & A2 expected]
Post Code	AN..9	Mandatory
Country Code	A2	Mandatory

See [Appendix 4](#) for the list of country codes.

**Box 9**                    **PERSON RESPONSIBLE FOR FINANCIAL SETTLEMENT**  
Status:                    Not required - leave blank.

**Box 10**                    **COUNTRY LAST CONSIGNED**  
Status:                    Not required - leave blank.

**Box 11**                    **TRADING/PRODUCTION COUNTRY**  
Status:                    Not required - leave blank.

**Box 12**                    **VALUE DETAILS**  
Status:                    Mandatory  
Format:                    A1

When customs declaration value is less or equal to the €20,000 threshold, value details can be one of "J", "P" or "S", otherwise, the declaration is rejected.

When customs declaration value is greater than the €20,000 threshold, value details can be one of "A", "B", "C", "D", "E", "J", "N", "P", "Q", "R", "U" or "Z", otherwise, the declaration is rejected.

See [Appendix 5](#) for the list of codes.

**Box 13**                    **CAP**  
Status:                    Not required - leave blank.

**Box 14.1**                    **STATUS OF THE DECLARANT/REPRESENTATIVE**

## AEP Imports

Status: Mandatory  
Format: N1

Enter the appropriate code to indicate the status of the declarant or representative. If the *status of the representative* (box 14a) is not 1 (“representative” case), box 8 (“consignee”) must be different from the value of box 14.

See [Appendix 6](#) for the list of codes.

### **Box 14.2**                    **DECLARANT/REPRESENTATIVE NUMBER**

Status: Mandatory  
Format: AN..17

The declarant EORI number must be used for [DTI](#).

### **Box 14.3**                    **DECLARANT/REPRESENTATIVE**

Status: Not required for DTI

### **Box 15a**                    **COUNTRY OF DISPATCH**

Status: Mandatory  
Format: A2

Enter the country code for the country from which the goods were initially dispatched to Ireland.

See [Appendix 4](#) for the list of codes.

### **Box 15b**                    **COUNTRY OF IMPORT CODE**

Status: Not required - leave blank.

### **Box 16**                    **COUNTRY OF ORIGIN**

Status: Not required - leave blank.

### **Box 17a**                    **COUNTRY OF DESTINATION**

Status: Mandatory  
Format: A2

Enter the code for the EU Member State country of final destination of the goods as known at the time of importation.

See [Appendix 4](#) for the list of codes.

### **Box 17b:**                    **REGION OF DESTINATION CODE**

Status: Not required - leave blank.

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<b>Box 18.1</b>	<b>IDENTITY AND NATIONALITY OF MEANS OF TRANSPORT ON ARRIVAL</b>
Status:	Conditional
Format:	AN..27

Enter the identity of the means of transport on which the goods are directly loaded at the time of presentation at the customs office where the destination formalities are completed.

When requested procedure EU type is J or K (warehousing) or when mode of transport is “5” (postal) or “7” (fixed installations).

THEN

No entry in this field will be permitted.

In all other circumstances, completion of this box is **mandatory**.

Enter the identity of the means of transport on arrival as follows:

- **Sea**

If the mode of transport (box 26 if completed, otherwise box 25) is “1” (Sea), then data must consist of either:

- International Maritime Organisation (IMO) ship identification number (format N7 – leading ‘0’ allowed)

or

- European Vessel Identification Number (ENI) (format N8 – must lead with the number ‘9’).

**Note:** both of these will need to satisfy the ships identification number algorithm.

- **Air**

If the mode of transport (box 26 if completed, otherwise box 25) is “4” (Air), then the data consists of the flight number and has format AN.8 where:

- AN..3: mandatory prefix identifying the airline/operator
- N..4: mandatory number of the flight
- A1: optional suffix.

- **Road**

If the mode of transport (box 26 if completed, otherwise box 25) is “3” (Road), then the data consists of the vehicle registration number. If a tractor and trailer with different registration numbers are used, enter the registration number of both the tractor and trailer.

- **RoRo = Roll On/Roll Off Ferry Traffic**

**Accompanied RoRo:**

If the mode of transport is “3” then the data consists of the vehicle registration number

**Unaccompanied RoRo:**

If the mode of transport is “1” then the data consists of either:

- International Maritime Organisation (IMO) ship identification number (format N7 – leading ‘0’ allowed)

or

- European Vessel Identification Number (ENI) (format N8 – must lead with the number ‘9’).

**Note:** both of these will need to satisfy the ships identification number algorithm.

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- **Rail**

If the mode of transport (box 26 if completed, otherwise box 25) is “2” (Rail), then the data consists of the wagon number.

**Box 19**                      **CONTAINERS**  
Status:                      Not required for DTI

**Box 20.1**                  **DELIVERY CODE**  
Status:                      Mandatory  
Format:                      A3

When *delivery terms – 1<sup>st</sup> subdivision: incoterm* is “EXW”, “FCA” “FAS” or “FOB”, and *delivery terms – 3<sup>rd</sup> subdivision: Situation* is “3” box 44 must contain at least one of the valuation complementary data (1V20, 1V21, 1V22, 1V23, 1V24 or 1V25).

When *delivery terms – 1<sup>st</sup> subdivision: incoterm* is “CFR” and *delivery terms – 3<sup>rd</sup> subdivision: Situation* is “1” or “2” box 44 must contain the following valuation complementary data (1V21).

When *delivery terms – 1<sup>st</sup> subdivision: incoterm* is “CPT” and *delivery terms – 3<sup>rd</sup> subdivision: Situation* is “1” or “2” box 44 must contain the following valuation complementary data (1V21).

When *delivery terms – 1<sup>st</sup> subdivision: incoterm* is “DDP” box 44 must contain the following valuation complementary data (1V13).

See [Appendix 9](#) for the list of codes.

**Box 20.2**                      **DELIVERY DESTINATION**  
Status:                      Mandatory  
Format:                      AN..35 (free text)

Enter the place specified in the delivery terms.

See [Appendix 9](#).

**Box 20.3**                      **DELIVERY LOCATION**  
Status:                      Mandatory  
Format:                      N1

See [Appendix 9](#) for the list of codes.

**Box 21.1**                      **IDENTITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER**  
Status:                      Not required - leave blank.

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**Box 21.2**                    **NATIONALITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER**  
Status:                    Conditional  
Format:                    A2

See [Appendix 4](#) for the list of codes.

**Note:** Box 21.2 is not required for imports by post or for imports by fixed transport installations.

**Box 22.1**                    **CURRENCY CODE**  
Status:                    Mandatory  
Format:                    A3

See [Appendix 10](#) for the list of codes.

**Box 22.2**                    **TOTAL AMOUNT INVOICED**  
Status:                    Optional  
Format:                    N..13.2

Enter the amount of the invoice in the currency specified in box 22.1.

When present, the *total amount invoiced* must be equal to the sum of the *item price (box 42)* declared for each item.

**Box 23**                    **EXCHANGE RATE**  
Status:                    Not required for DTI

**Box 24**                    **NATURE OF TRANSACTION**  
Status:                    Optional  
Format:                    N2

See [Appendix 11](#) for the list of codes.

**Box 25**                    **MODE OF TRANSPORT AT THE BORDER**  
Status:                    Mandatory  
Format:                    N..2

Enter the appropriate code for the mode of transport by which the goods entered the customs territory of the Union.

See [Appendix 12](#) for the list of codes.

**Box 26**                    **INLAND MODE OF TRANSPORT**  
Status:                    Conditional  
Format:                    N..2

If the office of entry (box 29) is not located in Ireland box 26 is mandatory, otherwise it must NOT be completed.



## AEP Imports

See [Appendix 12](#) for the list of codes.

**Box 27**                      **PLACE OF UNLOADING**  
Status:                      Not required - leave blank.

**Box 28**                      **FINANCIAL AND BANKING DATA**  
Status:                      Not required - leave blank.

**Box 29**                      **OFFICE OF ENTRY**  
Status:                      Mandatory  
Format:                      AN8

The office of entry is the customs office where the goods first entered the customs territory of the Union.

Note: At import, the office of entry is the customs office at the first point of entry of the goods to the EU. Therefore, for imports that travel to Ireland via another Member State, the office of entry will be the customs office at the point of entry of the goods in the other Member State.

Where imports arrive directly into Ireland from a non-EU country, the office of entry will be the Irish customs office at which the goods arrive. The vast majority of imports to Ireland arrive in Ireland through another Member State and in all of these cases the customs office in the other Member State should be the office referred to in box 29.

See [Appendix 13](#) for the list of codes.

**Box 30**                      **LOCATIONS OF GOODS**  
Status:                      Mandatory  
Format:                      AN8

Enter the code for the place where the goods are located and can be examined.

See [Appendix 14](#) for the list of codes.

**Box 31**                      **PACKAGES AND DESCRIPTION OF GOODS, MARKS AND NUMBERS  
CONTAINER NO.(s) – NUMBER AND KIND**

The eight subdivisions of box 31 are as follows:

**Box 31.1**                      **SUMMARY DECLARATION NUMBER**

## AEP Imports

Status: Not required - Do not complete this field.

### **Box 31.2**                    **CONTAINER NUMBER(S)**

Status: Conditional

Format: AN11

Enter the identification number(s) of the container(s) if appropriate.

### **Box 31.3**                    **TYPE OF PACKAGE**

Status: Conditional

Format: AN..2

Box 31.3 must always be completed for the first item, however, for subsequent items contained in the same package type this box need not be completed. In this case box 31.8 should be completed referencing the item number where the package type details are contained.

See [Appendix 16](#) for the list of codes.

### **Box 31.4**                    **UNIQUE LINE OF PACKAGE REFERENCE**

Status: Mandatory

Format: N..8

Enter the line number on the relevant transport document referencing the goods item. This is required for each item (commodity code) on the customs declaration.

### **Box 31.5**                    **NUMBER OF PACKAGES/PIECES**

Status: Conditional

Format: N..5

Enter the total number of packages for the goods item. The total number of packages for each goods item (box 31) must equal the number shown in box 6.

Where more than one item (commodity code) is contained in the package or package type box 31.5 will indicate the number of packages.

For subsequent items contained in the same package or package type box 31.5 need not be completed. In this case box 31.8 should be completed referencing the item where the number of packages is contained.

Where the type of packages is "VQ", "VG", "VL", "VY", "VR", or "VO" box 31.5 is disabled.

Where the type of packages is "NE", "NF", "NG", box 31.5 mandatory.

Otherwise box 31.5 is mandatory.

Note: An entry must not be less than one.

### **Box 31.6**                    **MARKS AND NUMBERS OF PACKAGES**

Status: Conditional

Format: AN..42

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This is required for each item (commodity code) on the customs declarations.

Enter the identifying marks and numbers of the packages.

Where the type of packages is "VQ", "VG", "VL", "VY", "VR", or "VO" box 31.6 is optional.

Where the type of packages is "NE", "NF", and "NG" box 31.6 is optional.

Otherwise box 31.6 is mandatory.

### **Box 31.7**                      **DESCRIPTION OF GOODS**

Status:                      Mandatory

Format:                      AN..80

Enter the normal trade description of the goods. The description must be expressed in terms sufficiently precise to enable immediate and unambiguous identification and classification of the goods.

This is required for each item (commodity code) on the customs declarations.

Note it is not correct to copy the narrative associated with the reference in box 33 from the TARIC system.

### **Box 31.8**                      **PACKAGES IN ITEM**

Status:                      Conditional

Format:                      N2

Enter the item number in which the packages for this item are described (up to the maximum of 99).

### **Box 32**                        **ITEM NO**

Status:                      Mandatory

Format:                      N3

Enter the number of the item. The final item number on the customs declaration should equal the number of items shown in customs declaration box 5.

Item numbers must start at "001" and follow in sequence to a maximum of 100 items on any one customs declaration.

### **Box 33.1**                      **COMBINED NOMENCLATURE CODE**

Status:                      Mandatory

Format                        AN8

Enter the eight-digit CN code for the goods item.

### **Box 33.2**                      **TARIC CODE**

Status:                      Mandatory

Format:                      AN2

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Enter the two-digit TARIC code for the goods item.

<b>Box 33.3</b>	<b>TARIC ADDITIONAL CODE 1</b>
Status	Conditional
Format	AN4

Enter, if appropriate, the first commodity additional code, as per requirements as specified in the TARIC database.

<b>Box 33.4</b>	<b>TARIC ADDITIONAL CODE 2</b>
Status	Conditional
Format:	AN4

Enter, if appropriate, the second commodity additional code, as per requirements as specified in the TARIC database.

<b>Box 33.5</b>	<b>NATIONAL CODE</b>
Status:	Conditional
Format:	AN4

If appropriate, enter the national code (that is the Excise Code).

<b>Box 34a</b>	<b>COUNTRY OF ORIGIN CODE</b>
Status:	Mandatory
Format:	A2

Enter the code for the country of origin of the goods for each item on the customs declaration.

See [Appendix 4](#) for the list of codes

<b>Box 34b</b>	<b>REGION OF ORIGIN CODE</b>
Status:	Not required - leave blank.

<b>Box 35</b>	<b>GROSS MASS</b>
Status:	Mandatory
Format:	N..8.3

Gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Enter the gross mass in kilograms. Gross mass must be greater than zero.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it is rounded off in the following manner:

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- From 0.001 to 0.499: rounding down to the nearest kg
- From 0.5 to 0.999: rounding up to the nearest kg
- Gross masses of less than 1 kg are rounded as 0.xyz (example 0.654 for a package of 654 grams).

**Box 36**                      **PREFERENCE CODE**  
Status:                      Mandatory  
Format:                      N3

The data entered in this box indicates the requested tariff treatment of goods, and various measures affecting customs duties.

Enter the three-digit preference code.

If box 36 specifies a quota request, the customs declaration is rejected if the code “1D24” is later than the system date or time.

See [Appendix 17](#) for the list of codes.

**Box 37a.1**                    **PROCEDURE REQUESTED**  
Status:                      Mandatory  
Format:                      N2

Enter the two-digit code for the procedure requested.

See [Appendix 18](#) for the list of codes.

**Box 37a.2**                    **PROCEDURE PREVIOUS**  
Status:                      Mandatory  
Format:                      N2

Enter the two-digit code indicating the previous procedure.

See [Appendix 18](#) for the list of codes.

**Box 37b**                      **PROCEDURE CATEGORY**  
Status:                      Mandatory  
Format:                      AN3

See [Appendix 18](#) for the list of codes.

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<b>Box 38</b>	<b>NET MASS</b>
Status:	Mandatory
Format:	N..8.3

Net mass is the mass of the goods without any packaging.

Enter the net mass in kilograms of the goods described in the relevant box 31.

The *net mass* must be equal to or lower than the *gross mass* (box 35) when present.

Where a net mass greater than 1 kg includes a fraction of a unit (kg), it is rounded off in the following manner:

- From 0.001 to 0.499: rounding down to the nearest kg,
- From 0.5 to 0.999: rounding up to the nearest kg.
- Net masses of less than 1 kg are entered as 0.xyz (e.g. 0.654 for a package of 654 grams).

<b>Box 39</b>	<b>QUOTA</b>
Status:	Conditional
Format:	N6

Enter the order number of the tariff quota where a quota is being requested.

<b>Box 40:</b>	<b>SUMMARY DECLARATION/ PREVIOUS DOCUMENT</b>
Status:	Mandatory
Format:	(A1)-(AN..6)-(AN..35)

For A1 enter one of the codes, for the summary declaration/previous document. For AN..6 enter the abbreviation code for the relevant document.

For AN..35 enter the identification number of the document.

See [Appendix 19](#) for the list of codes.

### Examples:

Where the document is a **summary declaration** in the form of a cargo manifest bearing the number '2222'. The code for a summary declaration is 'X'. The abbreviation code for a cargo manifest is '785'.

This would be shown in box 40 as "X-785-2222".

Where the document is an initial declaration by way of an **entry in the records** as item No. 5 on 14<sup>th</sup> February 2010. The code for an initial declaration is 'Y'. The abbreviation code for entry in the records is 'CLE'. The identification number in the records will be '20100214-5' (i.e. the date of entry in the records and is the fifth item in the records for that date).

This would be shown in box 40 as "Y-CLE-20060214-5".

Where the document is a T1 **transit declaration**, bearing the movement reference number DE2380806. The code for a Previous Document is 'Z'.

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The abbreviation code for a T1 Transit Declaration is '821'.  
This would be shown in box 40 as "Z-821-DE2380806".

**Note:** Each element is to be separated by a dash (-).

**Box 41:**                    **SUPPLEMENTARY NUMBER OF UNITS**  
Status:                    Conditional  
Format:                    N..8.3

Enter the supplementary number of units as required by TARIC.

**Box 42:**                    **ITEM PRICE**  
Status:                    Conditional  
Format:                    N..9.2

Enter the price of the relevant goods item expressed in the currency of the invoice.

**Note:** Not required for customs warehousing (other than type D) customs declarations.

**Box 43:**                    **VALUATION METHOD CODE**  
Status:                    Conditional  
Format:                    N1

The completion of box 43 is conditional on the data entered in box 12.

If box 12 contains code A, B, C, D, F, G or N, box 43 is mandatory otherwise it is optional.

If box 12 contains code J, box 43 should not be completed. Leave blank.

See [Appendix 20](#) for the list of codes.

**Box 44 (General):**    **ADDITIONAL INFORMATION/DOCUMENTS  
PRODUCED/ CERTIFICATES AND AUTHORISATIONS**

Box 44 codes can be separated between Additional Information (AI) and Documents/Certificates/Authorisations (DCA).

They can be declared at general or item level, details of the type and level can be found in [Appendix 21](#).

Box 44 is also broken down between the identifier code and the description/details of documents:

- Additional information and attachments and their reference have to be present at the time of submission of the declaration.
- Missing mandatory box 44 codes will result in rejection of the declaration.

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- Box 44 codes must match the format as specified in Appendix 21.
- Declared attachments are validated.

### **Box 44.1: IDENTIFIER CODE**

Status: Optional  
Format: AN..5

See [Appendix 21](#) for the list of codes.

Box 44.1 must contain at least one of the following invoice codes: D005, D008, N325, N380, N864, N935, 1N09, 1N21, 1N22, and 1N99.

This box must also contain at least one of the following transport document codes: N235, N271, N703, N704, N710, N714, N720, N722, N730, N740, N741, N750, N760, N785, N787, N952 and N955, excluding warehousing customs declarations, that is where box 37a is 76 or 77.

The value of the transport document codes, together with the transport document number (box 44.2) must also meet the following business rules, otherwise it is optional.

- If “mode of transport” (box 26 if completed, otherwise box 25) is “1” (Sea), box 44 must contain one of the following codes: N703, N704, N705, N714 and there must only be one document number associated with the code (that is only declares one transport document number for any transport document codes).
- If “mode of transport” (box 26 if completed, otherwise box 25) is “4” (Air), box 44 must contain one of the following codes: N703, N740, N741, and there must only be one document number associated with the code (that is only declares one transport document number for any transport document code).

Where transport document code is “N741”, the document reference number must be the airway bill reference number and has format N11 where:

- N3: IATA code of company
- N7: IATA code reference number
- N1: IATA check digit

The system will check that the (N3) IATA code matches an existing airline as well as satisfying the airway bill check digit algorithm.

### **Estimated Time of Arrival (ETA) 1D24**

Status: **Mandatory**  
Format CCYYMMDDhhmm



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## **Roll On/Roll Off traffic:**

To ensure sufficient detail is captured on Import declarations for 'RoRo' traffic the following three new box 44 codes have been created to capture the RoRo Registration Number, RoRo Ship ID or declaration that the Goods are being removed from temporary Storage:

1D94 = RoRo Ship ID (IMO/ENI number)  
1D95 = RoRo Unaccompanied Trailer registration number  
1D96 = Release from Temporary Storage

Where mode of transport is '3' and Box A is a Sea Port, 1D94 is Mandatory.

Where mode of transport is '1', and is Unaccompanied Roll on Roll off traffic, 1D95 must be input.

When requested procedure EU type is J or K (warehousing), 1D94 and 1D95 must be input.

When Import Declaration is for goods being removed from Temporary Storage (i.e. goods already arrived in the Republic of Ireland) 1D96 must be input, then 1D94 & 1D95 not required.

### **Box 44.2:                    ADDITIONAL INFORMATION OR DOCUMENTS/ CERTIFICATES /AUTHORISATIONS**

Status:                    Optional  
Format:                    As specified in the appendix (21)

Enter the description of the additional information or enter the reference that identifies the certificate/document/authorisation.

See [Appendix 21](#) for the list of descriptions of additional information.

### **Box 45:                    ADJUSTMENT**

Status:                    Conditional  
Format:                    N..14.2

Box 45 must be completed where box 12 contains code "U."

Enter the amount in euro, which has been added to or subtracted from the statistical value.

Where there is no adjustment enter "0.00".

### **Box 46:                    STATISTICAL VALUE**

Status:                    Mandatory  
Format:                    N..9.2

Enter the value of the goods in euro. The value of box 46 is arrived at as follows: box 42 (item price) divided by box 23 (exchange rate) less (sum of complementary data 1V10 to 1V16) plus (sum of complementary data 1V20 to 1V39 and 1V49).

**Box 47.1                    TAX TYPE CODE**  
Status:                    Not required for DTI.

See Appendix 22 for the list of codes

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**Box 47.2:**            **TAX BASE**  
Status:                Not required for DTI

**Box 47.3:**            **TAX RATE**  
Status:                Not required for DTI

**Box 47.4:**            **TAX AMOUNT**  
Status:                Not required for DTI

**Box 47.5:**            **METHOD OF PAYMENT CODE**  
Status:                Conditional  
Format:                A1

For a Direct Trader Input customs declaration the method of payment code is only provided once at header level.

See [Appendix 23](#) for the list of codes.

**Box 47.6:**            **TOTAL TAX AMOUNT**  
Status:                Not required for DTI

**Box 48:**              **DEFERRED PAYMENT**  
Status:                Conditional  
Format:                AN..12

Where duty/tax is payable enter the account number to which payment of the duty/tax is to be

debited. Enter one of the following Revenue numbers by its alphabetic code, as specified below:

**VAT**    followed by the Value Added Tax registration number.

**CAE**    followed by the customs and excise registration number

**Box 49:**              **IDENTIFICATION OF WAREHOUSE**  
Status:                Conditional  
Format:                (A1)(AN..14)(A2)

Box 49 is mandatory only where the goods are involved in a warehousing procedure, otherwise leave blank.

For A1 enter the code for the type of warehouse.

See [Appendix 24](#) for the list of warehouse codes.

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For AN..14 enter the warehouse Identification Number allocated by the competent authority.

For A2 enter the country code for the Member State of the European Union which authorised and issued the warehouse identification number.

See [Appendix 4](#) for the list of country codes.

**Box 50:** PRINCIPAL NO. SIGNATURE REPRESENTED BY PLACE AND DATE

Status: Not required - leave blank.

**Box 51:** INTENDED OFFICES OF TRANSIT (AND COUNTRY)

Status: Not required - leave blank.

**Box 52:** GUARANTEE NOT VALID FOR

Status: Not required - leave blank.

**Box 53:** OFFICE OF DESTINATION (AND COUNTRY)

Status: Not required - leave blank.

**Box 54:** PLACE AND DATE: SIGNATURE AND NAME OF DECLARANT/REPRESENTATIVE

Status: Not required for DTI - The ROS Digital Certificate substitutes it

# AEP Imports

## Summary of Main Changes (since last published guide 2010)

- Box 2** Change of contact details to request EORI registration.
- Box 18:** The format changed from AN..27 (free text) to AN..27.  
Also, additional Business Rule added that where Mode of Transport is "1".  
Then the IMO or ENI number is required.  
  
Where Mode of Transport is "4" the Flight Number is required.
- Box 26:** If box 29 (office of exit – mandatory field) is not located in Ireland, then  
box 26 is mandatory.  
Otherwise, it must NOT be completed.
- Box 31.5** Where the type of packages is "VQ", "VG", "VL", "VY", "VR" or "VO", box  
31.5 is disabled.  
  
Where the type of packages is "NE", "NF" or "NG", box 31.5 is mandatory  
and must not be less than one.  
Otherwise box 31.5 is mandatory.
- Box 31.6** Where the type of packages is "VQ", "VG", "VL", "VY", "VR" or "VO", box  
31.6 is optional.  
  
Where the type of packages is "NE", "NF" or "NG", box 31.6 is optional.  
Otherwise box 31.5 is mandatory.
- Box 35** The Status changed from conditional, to mandatory for all customs  
declarations types.
- Box 44.1& 2** Specific transport document types required depending on the mode of  
transport declared, that is if mode of transport (box 26 if completed,  
otherwise box 25) is "1" (sea) then box 44 must contain either N703, N704, N705  
or N714.  
box If mode of transport (box 26 if completed, otherwise box 25) is "4" (air)  
44 must contain N703, N740 or N741.

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Code 1D24 (scheduled time of arrival) changed from optional to mandatory for all customs declarations types.

**Box 12** Customs declaration value changed from €10,000 to €20,000. (May 2016)

**Box 48** Format of deferred payment box changed from AN..11 to AN..12. (May 2016)

**Box 2 and Box 8** Information on eRegistration for EORI. (September 2016)

**Box 2 and Box 8** Full eRegistration for EORI. (September 2017)

**Box 44.1& 2** **Roll On/Roll Off traffic (with effect March 2019):**

To ensure sufficient detail is captured on Import declaration for 'RoRo' traffic the following three new box 44 codes have been created to capture the RoRo Registration Number, RoRo Ship ID or declaration that the Goods are being removed from temporary Storage:

1D94 = Ship ID (IMO/ENI number)

1D95 = Vehicle/Trailer registration number

1D96 = Release from Temporary Storage