AIS V2 (CCI) PCI Business Rules and Conditions

Version Control		
Version	**Date**	**Change**
3.02	18/09/2025	Initial document published

Related Documents

This document should be read in conjunction with the following documents:

Document name	Description
AIS V2 (including CCI) Message Exchange	This document outlines the messages that will be exchanged between traders and Revenue.
AIS V2 (including CCI) Message Structures	This document outlines the details the structures of the messages including the XML elements of the messages, their description and additional functional/technical information.
AIS V2 (including CCI) Code Lists	This document outlines all code lists that are applicable in the messages exchanged between traders and Revenue.
AIS V2 (including CCI) XSDs	The XSD files define the structure, content, and data types of XML as described in the "AIS V2 (including CCI) Message Structures" document.
AIS V2 (including CCI) Schema Change Log	This document outlines any changes in the XSD files.
AIS V2 (including CCI) Trader Guide	This document provides a guide for traders assisting them in understanding the data elements within the messages.

This document records the National Business Rules that are applicable to incoming Common Domain messages of CCI (IE401, IE403 etc.) on top of the standard CCI rules and conditions defined in DDNCA.

No Tariff-related Rules were included in this document.

National Business Rules and Conditions

National Code	Description	Error Message
BR1025	IF DE '1/2 (11 02 001 000) Additional declaration type' is 'Z' or 'V' THEN DE '(12 12 002 000) Type' must contain C514 OR C515 AND DE 2/1 (12 01 002 000) MUST CONTAIN "NCLE" + (12 01 001 000)Reference/date of entry in the declarant's records. If there are more than one goods on 'Shipment Item level', the date of entry can be different for each item but must all be within the same month. Where Date of entry in the form yyyymmdd. The entered date cannot be a future date. Declarant Records Reference: The reference of the entry in the Declarant's Records	Missing or Incomplete EIDR information
BR1031	IF DE '1/10 (11 09 001 000) Requested procedure' is '44' or '51' or '53' THEN DE '3/16 (13 04 017 000) Importer identification number' must be the same as DE '3/39 (12 12 080 000) Holder of the authorisation'	Importer is not holder of authorisation
BR1102	IF DE '1/10 (11 09 001 000 and 11 09 002 000) Requested and Previous Procedure Code' is '6110' or '6123' THEN DE '(12 04 002 000) Additional Reference Type' must contain '1Q27' AND DE '(12 04 001 000) Additional Reference Number' must contain the MRN of an Export Declaration (Export MRN may be from any MS) OR DE '(12 04 002 000) Additional Reference type' must contain '1Q99' AND DE '(12 04 001 000) Additional Reference Number' must contain INF3 number or 'Other'	Invalid Procedure Code
BR1105	IF DE '1/10 (11 09 001 000 and 11 09 002 000) Requested and Previous Procedure Code' is '6121' or '0721' THEN DE '(12 04 002 000) Additional Reference Type' must contain '1D11' AND DE '(12 04 001 000) Additional Reference Number' must contain the value at export AND DE '(12 04 002 000) Additional Reference Type' must contain '1Q27' AND DE '(12 04 001 000) Additional Reference Number' must contain the MRN of an Export Declaration OR DE '(12 04 002 000) Additional Reference Type' must contain '1Q99' AND DE '(12 04 001 000) Additional Reference Number' must contain 'Other'	Invalid Procedure Code
BR1129	If DE '1/11 (11 10 001 000) Additional Procedure' contains one of the following codes 'C12', 'C13', 'C14', 'C15', 'C16', 'C17', 'C18', 'C23', 'C25', 'C26' or 'C33' THEN DE '(12 04 002 000) Additional Reference Type' must contain code '1D09'	Certificate code missing for additional procedure

National Code	Description	Error Message
BR1131	IF DE '1/10 (11 09 001 000) Requested procedure' is '71' AND DE '2/7 Warehouse Type' is 'U' THEN '3/16 (13 04 017 000) Importer identification No' must be the same as DE '3/39 (12 12 080 000) Holder of the authorisation'	Importer is not holder of authorisation
BR1132	IF DE '1/10 (11 09 001 000) Requested procedure' is '53' THEN '3/16 (13 04 017 000) Importer identification No' must be the same as DE '3/39 (12 12 080 000) Holder of the authorisation'	Importer is not holder of authorisation
BR1133	IF DE '1/10 (11 09 001 000) Requested procedure' is '51' THEN '3/16 (13 04 017 000) Importer identification No' must be the same as DE '3/39 (12 12 080 000) Holder of the authorisation'	Importer is not holder of authorisation
BR1134	IF DE '(12 04 002 000) Additional Reference Type' contains '1D10 - VAT for repairs', THEN DE '1/10 (11 09 001 000)' Requested Procedure code and DE '1/10 (11 09 002 000) Previous procedure code' must equal to '6121', '6122' or '6123'	Invalid requested and previous procedure combination
BR2001	If the value entered in DE '1/10 (11 09 002 000) Previous Procedure Code' requires that a valid MRN must be present in DE '2/1 (12 01 002 000) Previous Documents' THEN this MRN must comply with the value entered in (11 09 002 000)'Previous Procedure Code', as follows: 1. An IMPORT MRN must be entered in DE '2/1 (12 01 002 000) Previous Documents' if in DE '1/10 (11 09 002 000) Previous Procedure Code' one of the following values is entered: '07', '41', '43', '45', '51', '53', '54', '71', '76', '77', '78' 2. An EXPORT MRN must be entered in DE '2/1 (12 01 002 000) Previous Documents' if in DE '1/10 11 09 002 000) Previous Procedure Code' one of the following values is entered: '10', '11', '21', '22' , '23'	Invalid MRN format or Invalid MRN vs. Previous procedure
BR20310	At a status of release a declaration cannot be amended to add the code 'FR7 (Taxable person or of the person liable for payment of VAT)' in DE 13 16 000 000 (3/40) Additional Fiscal Reference. This means that, post-release, you cannot declare the code FR7, where this code was not declared in the previous version of the declaration.	Additional Fiscal Reference is not allowed
BR20311	IF DE '2/3 (12 03 002 000) Supporting Document Type' is one of 'U164', 'U165', 'U166' or 'U167' THEN the format of the corresponding DE '2/3 (12 03 001 000) Reference number' is 'YYYYMMDD'	Invalid document identifier format
BR20312	In DE '2/3 (12 03 002 000) Supporting Document Type' the document types (certificate codes) 'U164', 'U165', 'U166' and 'U167' are mutually exclusive, i.e. only one of them is allowed per item. The exception is the combination of 'U165' and 'U167', which is allowed	Invalid combination of Document Types (Certificate Code)
BR20331	IF DE 13 16 000 000 (DE3/40) Additional Fiscal Reference contains the value 'FR7' THEN DE 13 16 034 000 = VAT Identification Number must equal the Importer. IF FR7 is declared the importer must have a valid 'Postponed VAT Authorisation' in the Irish National Certificates System	Invalid Additional Fiscal Reference

National Code	Description	Error Message
BR2036	IF DE '(12 03 002 000) Supporting Document Type' = {C100}, THEN the DE '(12 03 001 000) Supporting Document Reference number' must be a REX (Registered Exporter Reference Number), valid on the declaration date.	REX number not found in REX Registry
BR2039	IF DE '(12 03 002 000) Supporting Document Type' is 'C100' THEN the format of the DE '(12 13 001 000) Supporting Document Reference Number' must conform to the following Format: (A2)(REX)(AN1)(AN..29) where a) A2 represents 2 digit country code (capital letters), b) REX is the constant text, c) after the "REX" constant there must be minimum 1 to maximum 30 characters. These characters can only be numeric 0..9 and/or alphas A..Z in capital letters	Invalid REX Reference Number
BR3401	IF DE '1/10 (11 09 001 000) Requested procedure' is '42' or '63', the information required by Article 143 (2) of Directive 2006/112/EC shall be entered at DE '3/40 (13 16 031 000) Role Code': 'FR1' or 'FR3', and 'FR2'	Missing Additional Fiscal Reference codes
BR700001	If the DE '1/10 (11 09 001 000) Procedure code' is '07' AND in DE '2/7 (12 11 000 000) Warehouse Identifier' a Warehouse number that starts with 'IETW' is declared THEN there MUST be an ARC number (Type 'C651') present in DE '(12 03 002 000) Supporting Document Type' at 'Goods Shipment' level.	Missing Administrative Accompanying document reference number (ARC)
BR700002	If an ARC number (Document type 'C651') present in DE '(12 03 002 000) Supporting Document Type' THEN the following data elements cannot be amended: 1. DE '(12 03 001 000) Supporting Document Reference Number' when the DE '(12 03 002 000) Supporting Document Type' is 'C651 - Electronic administrative document (e-AD) reference number (ARC) ' 2. DE '2/7 (12 11 000 000) Warehouse Identifier'	Amendment modifies restricted data elements
BR700003	Administrative Accompanying document reference number (ARC) Validation	Rejection Reason {LIST_OF_EMCS_ Proxy_Responses}
BR8082	IF DE '(12 04 002 000) Additional Reference Type' is '1D97' THEN DE '(12 04 001 000) Reference Number' must contain the 'Vehicle Identification Number' (VIN) that must comply with the following rules: 1. Must be Alphanumeric with Minimum 6 characters and maximum 22 characters 2. Valid characters for VIN are: (A to Z) (a to z) (0 to 9) 3. The VIN can be all numeric or a mixture of characters but cannot be all alphabetic	Invalid 'Vehicle Identification Number' (VIN) format

National Code	Description	Error Message
BR8083	The value '1D97' in DE '(12 04 002 000) Additional Reference Type' can only be declared when the dataset is H1 or H4	Vehicle Identification Number (VIN) is not applicable
BR8084	The VIN (Vehicle Identification Number) can only be declared in DE '(12 04 001 000) Additional Reference Number' at Goods Shipment Item level	Vehicle Identification Number (VIN)' is not allowed at this level
BR8085	A declaration item can only have one 'Vehicle Identification Number (VIN)' declared	Item cannot have more than one 'Vehicle Identification Number (VIN) declared
BR9030	After the release of a declaration, you cannot amend it and add the code FR7 (Taxable person or of the person liable for payment of VAT)' in DE '(13 16 031 000) Role Code' + DE '(13 16 034 000) Vat Identification number'	Postponed VAT cannot be claimed retrospectively
BR9031	For CCI declarations where IE is PCI and national taxes are payable, 1PAY must be declared in 'DE (12 04 002 000) Additional Reference'. 1PAY must be associated with a valid IE tan account and the declarant must hold a valid relationship to payer, unless a valid postponed VAT Accounting authorisation is declared	Missing 1PAY payer for national taxes