



STATUTORY INSTRUMENTS.

S.I. No. 475 of 2014

CUSTOMS (MANDATORY ELECTRONIC FILING) (SPECIFIED
PERSONS) REGULATIONS 2014

CUSTOMS (MANDATORY ELECTRONIC FILING) (SPECIFIED PERSONS) REGULATIONS 2014

The Revenue Commissioners, in exercise of the powers conferred on them by section 917EA (inserted by section 164 of the Finance Act 2003 (No. 3 of 2003)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following regulations:

1. (1) These Regulations may be cited as the Customs (Mandatory Electronic Filing) (Specified Persons) Regulations 2014.

(2) These Regulations come into operation on 18 October 2014.

2. In these Regulations—

“capacity” means sufficient access to the Internet by which a specified return may be made by electronic means and, in the case of an individual, also means not prevented by reason of age or mental or physical infirmity from making a specified return by electronic means;

“Commissioners” means the Revenue Commissioners;

“specified person” means a person specified under Regulation 3.

3. A person obliged to make a return under the provisions of the Acts referred to in the Customs (Electronic Filing of Returns) Order 2014 (S.I. No. 474 of 2014) is specified for the purposes of paragraph (a) of subsection (3) of section 917EA of the Taxes Consolidation Act 1997 (No. 39 of 1997) to deliver that return to the Commissioners by such electronic means as are required by the Commissioners.

4. (1) A specified person may, by notifying the Commissioners in writing, request to be excluded from the requirements of Regulation 3 on the grounds that the specified person does not have the capacity to make a specified return by electronic means. The notification shall include all information relevant to the consideration by the Commissioners of the request.

(2) Where the Commissioners receive a notification from a specified person in accordance with paragraph (1) or where the Commissioners otherwise consider it appropriate, they may exclude the specified person from these Regulations only if they are satisfied that, in all of the circumstances, the specified person could not reasonably be expected to have the capacity to make a specified return by electronic means.

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 21st October, 2014.

(3) A decision to exclude a specified person from these Regulations by the Commissioners in accordance with paragraph (2) may be made at any time, but where a notification has been received from a specified person in accordance with paragraph (1) the decision shall be made within 30 days from the receipt of the notification, and the Commissioners shall, in all cases, notify the specified person in writing of the decision.

5. (1) A specified person aggrieved by a failure of the Commissioners to exclude the specified person from these Regulations in accordance with Regulation 4(2) may, by notice in writing to the Commissioners before the end of the period of 30 days beginning with the day on which notice of the decision was given to the specified person, apply to have such specified person's request to be excluded from the provisions of these Regulations heard and determined by the Appeal Commissioners.

(2) On the hearing of an appeal under this Regulation, the Appeal Commissioners shall have regard only to those matters to which the Commissioners may or are required to have regard under these Regulations.

6. (1) If, at any time after a decision by the Commissioners in accordance with Regulation 4(2) or a determination by the Appeal Commissioners in accordance with Regulation 5(1) to exclude a specified person from the provisions of these Regulations, the Commissioners decide that, due to a material change in all of the circumstances, the specified person should not be so excluded, they shall notify the specified person in writing of that decision.

(2) The decision referred to in paragraph (1) is deemed to be a failure to exclude the specified person from these Regulations and Regulation 4 applies accordingly.

GIVEN under my hand,
16 October 2014.

JOSEPHINE FEEHILY,
Revenue Commissioner.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation).

Customs (Mandatory Electronic Filing) (Specified Persons) Regulations 2014

These Regulations are made by the Revenue Commissioners under the provisions of section 917EA of the Taxes Consolidation Act 1997. This section was inserted by section 164 of the Finance Act 2003.

The Regulations are to be read in conjunction with the Customs (Electronic Filing of Returns) Order 2014.

The Regulations and the Order underpin Revenue's programme to establish the use of electronic channels as the normal way of conducting business by providing for the mandatory electronic filing of certain returns by certain categories of persons.

With effect from 18 October, 2014 all cargo manifests will be required to be filed by electronic means.

The Revenue Commissioners may, on application, exclude a person from the obligation to file electronically if they are satisfied that the person does not have the capacity to do so, and in this context "capacity" is taken to mean sufficient access to the Internet and in the case of an individual is not prevented by reason of age, physical or mental infirmity from filing electronically. A person aggrieved at a failure by the Revenue Commissioners to exclude them from the requirements may appeal that failure to the Appeal Commissioners. An excluded taxpayer may, if circumstances change, have that exclusion revoked and that decision may also be appealed to the Appeal Commissioners.

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