

Customs Staff Manual on Ship's Stores

Customs Legislation Branch Dublin

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Queries: shipsstores@revenue.ie

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1 Introduction

This manual deals with all aspects of ship's stores, including the customs formalities to be observed when goods are delivered as ship's stores.

These instructions apply to voyages to and from both EU and non-EU countries.

The procedures outlined in this manual also apply to aircraft stores, with obvious modifications where the context so requires.

Delivery of valuable dutiable products to ships free of duty represents a risk to the Exchequer. Staff must be aware of the possibilities for diversion of such products being smuggled into the State. Therefore, it is essential that adequate controls, including those in tax warehouses, be exercised at all stages of the supply chain for such products.

2 Glossary of Terms Used In This Manual

CNET – The national seizure register, which records details of customs' seizures and declarations.

Crew - Crew of ships, boats and yachts used in international travel, irrespective of the place from which the crew member arrives or of their place of residence.

Duty – means excise duty and Value-Added Tax payable on drink, tobacco and other excisable goods and products, and for all other products duty means Value-Added Tax.

FAL forms – The forms prescribed by the International Maritime Organisation for the reporting and exchange of maritime information.

Foreign voyage - a voyage to or from a place outside State waters.

In the case of vessels of the Irish Naval Service, a foreign voyage may also include patrol of the 200-mile economic zone.

In the case of fishing vessels, departure must be to fishing grounds situated outside the area bounded by the following limits:

- (a) The North Sea and the English Channel,
- (b) Latitude 48° 30'N,
- (c) Longitude 12° O' W and

(d) Latitude 61° O' N

Note: Limits (b), (c) and (d) equate roughly with the fishing grounds in the near West Atlantic from Brest up to the Shetlands and outside 80 miles from the west coast of Ireland.

IMO FAL Convention - The International Maritime Organisation's Convention on Facilitation of International Maritime Traffic adopted by the International Conference on Facilitation of Maritime Travel and Transport on 9 April 1965.

RevIntel – a dedicated intelligence gathering and processing application for use across Revenue's enforcement and compliance operations.

SafeSeasIreland (SSI) - an IT network developed by the Minister for Transport under Article 22a of Council Directive 2002/59/EC, which standardises the way maritime information is exchanged.

Securely – a lockable storeroom, cupboard or locker, or other permanent fixture capable of being sealed, ensuring the goods are not accessed and the keys under the control of a nominated ship's officer and/or the master.

Ship's Stores - Dutiable goods delivered tax-free from a warehouse to ships, for use on voyages beyond State waters, and including such goods for use on oil and gas rigs or production platforms operating outside State waters.

Ship's Stores Declaration – [See FAL Form 3](#)

State Waters – Any reference to State waters includes: the baseline as defined by section 85 of the [Sea-Fisheries and Maritime Jurisdiction Act, 2006](#); internal waters of the State as defined by section 86 of the [Sea-Fisheries and Maritime Jurisdiction Act, 2006](#); territorial seas of the State as defined by section 82 of the [Sea-Fisheries and Maritime Jurisdiction Act, 2006](#).

Surplus Stores - Stores surplus to immediate requirements which remain unused at the end of a voyage, or which have not yet been issued to crew or passengers. This is regardless of whether they were loaded in Ireland, another Member State or a third country. They are stored on board in a special lock-up/under lock and key and capable of being sealed.

3 Description of the Forms in Use

FAL Form 1 – General Declaration. This form provides information relating to the vessel on its arrival into State waters and departure from State waters. It should be dated and signed or otherwise authenticated¹ by the master of the ship, or by the ship's agent or by any other person duly authorised by the master.

FAL Form 3 - Ship's Stores Declaration. The FAL Form 3 must be completed on arrival and at departure of the vessel. This form must contain details of all the dutiable stores carried on the vessel on arrival and departure and also particulars of stores issued while the vessel was in port. This form must contain the location of where high value dutiable goods are stored on the vessel. The brand and quantity of each item of high value dutiable goods must be recorded on this form. Details of any small packages of merchandise or small addressed packages or presents should also be included on this form. Where particulars of high value dutiable goods are left blank on FAL Form 3 it will be treated as a NIL declaration. It must be dated and signed, or otherwise authenticated², by the master or an officer duly authorised by the master and having personal knowledge of the facts regarding the ship's stores. (See ship's stores [definition](#)). The obligations on the master of a vessel to report in the prescribed manner is not discharged if the declarations are not attached to the vessel's pre-arrival report in SafeSeasIreland or where Revenue has not received the declarations directly through alternative electronic means. Further information is available in the [guidance note on customs reporting](#). (Please see "Report of Stores" if you do not report via SafeSeasIreland using IMO FAL Form 3)

FAL Form 4 - Crews' Effects Declaration. This form provides details of crews' private stores, i.e. all dutiable goods in their possession on arrival in State waters. It is not required on departure. It must be dated and signed or otherwise authenticated³, by the master or an officer duly authorised by the master. It does not contain any details of goods listed on the **FAL Form 3** (Ship's Stores Declaration). Where particulars of high value dutiable goods are left blank on FAL Form 4 it will be treated as a NIL declaration.

¹ Revenue will accept submission of IMO FAL forms on SafeSeasIreland by the master, the ship's agent or any other person duly authorised by the master as otherwise authenticated. The obligations on the master of a vessel to report in the prescribed manner is not discharged if the declarations are not attached to the vessel's pre-arrival report in SafeSeasIreland or where Revenue has not received the declarations directly through alternative electronic means. Further information is available in the [guidance note on customs reporting](#).

² See footnote 1 above.

³ See footnote 1 above.

FAL Form 5 – Crew List. This form provides information relating to the number and composition of the crew on the arrival and departure of a ship. When information is required about the crew of a ship on its **departure**, a copy of the crew list presented on arrival should be accepted on departure, if signed again and endorsed to indicate any change in the number or composition of the crew, or to indicate that no such change has occurred. This form should be dated and signed, or otherwise authenticated⁴, by the master or an officer duly authorised by the master.

FAL Form 6 - Passenger List. This form should only be used in the case of ships certified to carry 12 passengers or fewer, where such information is required by Revenue. It should be dated and signed, or otherwise authenticated⁵, by the master, the ship's agent or any other person duly authorised by the master. FAL Form 6 must be completed on arrival and at departure of the vessel. **Note:** There is no standardised form provided for ships certified to carry more than 12 passengers.

C&E 1116 – Warehouse Warrant. This form is used to control the movement of excisable products leaving a tax warehouse and should be completed in triplicate. Copy 1 is the dispatching warehouse keeper's copy. Copies 2 and 3 should accompany the goods from the warehouse and copy 3 is returned as a certificate of receipt to be retained by the warehouse keeper with copy 1. Actual quantities received should be specified and any discrepancies between the amount advised and that received should be endorsed on this form. Further information on the use of this form is contained in paragraph 14.4.1 of [Revenue's Guide for Tax Warehousekeepers \(Alcohol Products\)](#).

Report of Stores – If you do **not** report via SafeSeasIreland using IMO FAL form 3 then you must provide Report of Stores to Revenue. A copy of the Report of Stores can be found in [Appendix 3](#). Further information is available in the [guidance note on customs reporting](#).

4 Law

Relief from Excise Duty

Section 77(1)(aa) of the Finance Act 2003, as inserted by [section 75\(c\) of the Finance Act 2012](#), provides a relief from alcohol products tax for ship's stores.

Section 77(1)(e) of the Finance Act 2005, as substituted by [section 76\(f\) of the Finance Act 2012](#), provides a relief from tobacco products tax for ship's stores.

Section 100(2) of the Finance Act 1999, as substituted by [section 78\(1\)\(g\) of the Finance Act 2012](#), provides a relief from mineral oil tax on mineral oil used as fuel for the purpose of sea navigation, including sea-fishing, but not including private pleasure navigation, and heavy oil used for the purpose of air navigation other than private flying.

⁴ See footnote 1 above.

⁵ See footnote 1 above.

Regulations 10 and 11 of the [European Communities \(Tax Exemption for Certain Non-Commercial Goods Imported in the Personal Luggage of Travellers from Third Countries\) Regulations 2008](#). (S.I. No. 480/2008)

Evasion of Excise Duty

[Section 119\(1\) Finance Act 2001](#) provides for an offence for any person to take possession, custody or charge of, or to remove, transport, deposit or conceal, or to otherwise deal with, excisable products in respect of which any duty of excise is for the time being payable, with intent to defraud, either directly or indirectly, the State of such duty.

Section 119(2) Finance Act 2001 provides for an offence for any person to be concerned in the evasion or attempted evasion of a duty of excise on excisable products with intent to defraud either directly or indirectly the State of such duty.

[Section 141\(1\) Finance Act 2001](#) provides for an offence that any goods or vehicles that are liable to forfeiture under the law relating to excise may be seized by an officer.

[Section 125\(1\) Finance Act 2001](#) provides for an offence that any excisable products in respect of which an offence has been committed under section 119 or 121 or any goods which are packed with or used in concealing such products, are liable to forfeiture and, where any such products are found in, on, or in any manner attached to, any vehicle or other conveyance, such vehicle or other conveyance is deemed to have been made use of in the conveyance of such products and shall also be liable to forfeiture.

Section 125(2) Finance Act 2001 provides for an offence that where a duty of excise chargeable on any excisable products is not paid at the time at which payment of such duty becomes due or within such longer period as may be permitted for payment by or under any enactment, such products are liable to forfeiture.

Relief from VAT

[Paragraph 4 of Schedule 2 of the VAT Consolidation Act, 2010](#) provides for the zero rating of VAT on maintenance equipment and goods for the fuelling and provisioning of commercial or industrial sea-going vessels and aircraft.

The combined effect of this legislation on the tax treatment of ship's stores can be summarised as follows:

- Alcohol & Tobacco - Relief from excise duty on all foreign voyages
- Mineral Oil - Relief from excise duty and VAT on all foreign commercial voyages
- Non-Excisable Goods - Relief from VAT on all foreign commercial voyages.

NOTE: The restrictions set out in [paragraph 6.2](#) apply to all excisable products.

Export Customs Declaration Required

Article 269 (2)(c) and (3) of the [Union Customs Code Regulation \(EU\) No. 952/2013](#) provides that an export customs declaration is required for ship's stores of Union goods loaded on board a vessel, regardless of the destination of the vessel.

Ship's stores of non-Union goods must be covered by a re-export declaration.

A re-export notification, however, must be used instead of the re-export declaration when any of the following conditions are met (see Articles 270(3) and 274 (1) UCC):

- Ships supplies are transhipped
- Ships supplies are taken out of free zone, or
- Ships supplies are directly re-exported from a temporary storage facility

Simplified Procedure

Simplified procedures for ship's stores set out in Article 150 of Commission [Delegated Regulation \(EU\) 2015/2446](#) and Article 233-236 and 335 of [Commission Implementing Regulation \(EU\) 2015/2447](#) may be used. For example, operators involved in the supply of ship's stores may be authorised by customs to enter in their records the exported goods and to report their export operations on a periodic basis after the goods have left the customs territory of the Union. The following simplified CN codes should be used in export declarations for ship's stores:

- 99302400: goods from CN chapters 1 to 24
- 99302700: goods from CN chapter 27
- 99309900: goods classified elsewhere⁶

Further information on simplified procedures is available on the Revenue website in [Simplified customs procedures](#).

Reporting Formalities

[Directive 2010/65/EC](#) prescribes the reporting formalities for maritime transport. It has been transposed into Irish law by European Union (Reporting Formalities for Ships) Regulations 2012. ([S.I. 166 of 2012](#))

Customs Act 2015

Report inwards and outwards of vessels

[Section 9, Customs Act](#) and its associated statutory instruments regarding customs reporting, namely [S.I. No. 612 of 2016](#) prescribes the reporting formalities for vessels that are carrying goods not released into free circulation and exempted by Directive 2010/65/EC or are subject to any prohibition or restriction on their importation and exportation. Further information is available in the [guidance note on customs reporting](#).

⁶ [Article 20 of Regulation \(EC\) No. 113/2010](#)

Administrative Penalties for contravention of Customs Acts

[Section 40 of the Customs Act 2015](#) (as amended) provides for the application of administrative penalties for infringements of the Customs Act and also specifies the amount of different penalties to be imposed in each case.

5 Ships Arriving In and/or Departing From State Waters

Formalities for ships arriving in and/or departing from ports of the Member States of the Union, as outlined in [Directive 2010/65/EC](#), should be fulfilled using the FAL forms described in [paragraph 3](#). It is the responsibility of the ship's master, or other person duly authorised by the operator of the ship, to report this information in the required format to the competent authority.

They should be submitted:

- (a) at least 24 hours in advance prior to arriving in a port in the State,
- (b) if the voyage time is less than 24 hours, at the latest, at the time the ship leaves the previous port, or
- (c) if the port of call is not known, or if it is changed during the voyage, as soon as the information is available. On departure, the FAL forms should be submitted at the latest at the time of departure from the port.

The FAL forms should be submitted using SafeSeasIreland or, where this is unavailable for technical reasons, by email to shipsstores@revenue.ie. The ship's master, or other person duly authorised by the operator of the ship is **not** required to email copies of IMO FAL forms to the local Revenue office once the forms are submitted on SafeSeasIreland. Permanent copies of the submitted forms must be retained on board the vessel, for possible inspection by Revenue officials in the event of boarding carried out at sea. Revenue officials responsible for monitoring compliance with these reporting requirements should access SafeSeasIreland on a regular basis, so that any infringements are identified and pursued with the relevant ship's master without delay.

The [Customs \(Reporting Inwards and Outwards by Vessels\) Regulations 2016](#) apply to all vessels (irrespective of size) carrying goods which:

- have not been released into free circulation within the European Union, or
- are subject to any prohibition or restriction on their importation or exportation.

The regulations do not apply to goods included in the baggage of passengers and members of the crew. The master of a vessel is obliged to report to the Revenue Commissioners. It is an offence to fail to so report. The master of a vessel who fails to do so may be liable to a range of administrative penalties for contravention of the Customs Act 2015 and to a fine of €5,000 upon summary conviction.

Reports of a vessel submitted via SafeSeasIreland will be accepted as a report for the purposes of the customs reporting regulations. Where not submitting via SafeSeasIreland a report must be submitted to Revenue in line with the procedures outlined in the [guidance note on customs reporting](#).

Further information is available on the Revenue website in relation to [customs reporting for vessels entering or leaving the state](#).

All high value dutiable goods must be declared to Revenue in the prescribed manner not later than 24 hours prior to its entry into the State or upon its departure from the port of origin, if the voyage is less than 24 hours prior to entry into the State. Within State waters and when in port any duty-free stores not declared to Revenue using SafeSeasIreland or by means of a Report of Stores and/or not secured in a lock-up are liable to forfeiture under Section 119 Finance Act 2001. All high value dutiable goods are to be secured by a nominated officer/ship's master in accordance with paragraph [6.6](#).

6 Shipment of Stores

6.1 Entitlement to Duty-free Stores

Dutiable stores may be shipped free of duty on ships and boats departing on a foreign voyage from the State, for the use of the master, officers, crew and passengers on board. In the case of fishing vessels, departure must be to fishing grounds as set out in the glossary of terms (see paragraph [2](#) and [7](#)). Provisions relating to shipment of dutiable stores on vessels of the Irish Naval Service are set out in paragraph [12](#) and provisions relating to the shipment of dutiable stores on oil/gas rigs/platforms and supply/stand-by vessels are dealt with in paragraph [14](#).

An application for duty free stores for commercial vessels including fishing vessels must be completed in all requests submitted to local control officers using the prescribed form at [Appendix 2](#).

6.2 Quantities Allowed

The quantities of tobacco and alcohol allowed are, as a general rule, to be restricted to quantities sufficient to increase the stores left on board under seal to the quantities allowed for the duration of the voyage (see paragraph [6.3](#)). No limitation need be placed on the quantities of other dutiable goods shipped as stores, unless, having regard to the nature of the voyage and the number of persons on board, there is reason to suspect that the goods are being exported as merchandise under the guise of ship's stores.

Alcohol & Tobacco

The quantities of tobacco products and alcohol allowed are to be calculated on the following basis:

(a) Master, Officers and Crew

Tobacco products: 50g tobacco, including cigars (up to 50g weight) or 40 cigarettes, per person per day.

Additional quantities of duty-free tobacco goods may be allowed where the quantity requested is marginally in excess of these allowances e.g., where it is desired to ship in complete packages.

Spirits: 0.142(1/7) litre spirits per person per day.

Beer and Wine: Allow as requested provided the request is reasonable, taking into account the number of officers and crew on board and the duration of the voyage.

(b) Passengers

Goods sold on board to intra-Union travellers must be in free circulation. However, in the case of voyages to **non-EU** countries, the following provisions apply:

- (i) Quantities sufficient, not only for use on the ship during the intended voyage, but to enable outward-bound passengers to obtain the benefits of their duty-free allowances when travelling outside the EU and inward-bound passengers to obtain the benefit of their duty-free allowances when arriving in the State from outside the EU, are to be allowed.
- (ii) No specific quantities can be laid down because of the variety of concessional landing amounts both abroad and in this country. In practice, no restriction need normally be placed on the quantities of stores to be shipped or laden. If, however, having regard to the nature of the voyage and the number of passengers on board, local management has reason to suspect that any of the goods are not intended for use as stores, the quantities should be restricted accordingly.

Particulars of the stores issued and granted are to be recorded by the ship's officer on duty in the appropriate column of the **FAL Form 3** or on the Report of Stores (if not submitting via SafeSeasIreland).

6.3 Duration of voyage

The master, agent or owner is required to declare on the document requesting stores, i.e. Invoice, Shipping Bill etc., the estimated duration of the intended voyage outwards and return. If the vessel is proceeding to a port or ports beyond the first port of call, the estimated duration of such extended voyage is to be taken as the basis of calculation of the quantity of tobacco and alcohol which may be shipped as stores. The statement as to the estimated duration of the voyage is to be accepted, unless the Revenue official responsible for the granting of the stores is satisfied that it is seriously inaccurate, in which case(s) s/he is to call for evidence, such as the ship's log book, in support of the statement. In the case of fishing vessels, stores are not to be granted for a voyage of less than 4 days (see paragraph [7](#) also).

6.4 Conditions governing duty-free shipment

The shipment of stores is subject to the following conditions:

- (a) The voyage being undertaken to the destination and for the duration specified in your application.
- (b) The number of crew on board, from the commencement to the completion of the voyage, conforming to the number specified in your application.
- (c) The shipment of duty-free stores must be approved by Revenue.
- (d) Bonded or warehoused goods may not be shipped in advance of the delivery of the [FAL Form 1](#) (General Declaration Outwards). On delivery of this declaration, loading may commence at any time with the consent of the ship's officer on duty.
- (e) The master or other responsible ship's officer is to certify receipt of duty-free stores on board ship on a copy of the commercial invoice or, alternatively, on a Warehouse Warrant, [C&E 1116](#). Goods liable to any prohibition or restriction, including goods in transit, may not be delivered under the instructions of this paragraph, unless on production of the necessary licence, permit or other authority provided for in the law and regulations governing the prohibition or restriction.
- (f) Shipment to the vessel must be made under bond. Once delivered, duty-free stores are to be placed in a secure lock-up on board the vessel. Any duty-free stores shipment not made under bond, or delivered in advance of a request submitted and approved by Revenue, are liable to forfeiture (Section 125 Finance Act 2001).
- (g) Prior notice of shipment of stores (normally 24 hours) is to be given to Revenue. If Revenue are not present, stores are to be sealed on board by the agent - using an Approved Seal.
- (h) Surplus stores which remain unused at the end of a voyage, are to be secured in a lock-up on board the vessel, capable of being sealed, and must be declared on IMO FAL Form 3 Ship's Stores Declaration or on the Report of Stores (if not submitting via SafeSeasIreland).

- (i) Landings in the State shall not be permitted except in cases of emergency. Any such emergency should be reported to the nearest Revenue office immediately.

In the event of non-compliance with these conditions, duty will be chargeable on all duty-free stores shipped and/or the duty-free stores are liable to forfeiture and any future applications for duty free stores will be reviewed in this light. A copy of the Revenue authorisation should be retained and available for production to customs.

6.5 Supervision of shipment

The extent of supervision of a shipment of duty-free stores is to be decided by Revenue. The master, agent or owner should normally give 24 hours prior notice of intention to ship such stores to the Revenue official at the export station, so that arrangements can be made to supervise the shipment, if considered necessary.

Checking and certification of shipment of dutiable stores should be carried out on a risk-analysis basis, having regard to the quantities involved, revenue risk and costs likely to be incurred. The Revenue official's certificate should be endorsed on a copy of the commercial invoice and the [C&E 1116](#) warrant, which should include the appropriate Revenue stamp, date and officer's signature.

An export customs declaration is required where Union goods are delivered tax-exempt as ship's stores, regardless of the destination of the ship (Article 269(2)(c) and (3) of the Union Customs Code). An exit summary declaration is not required. Simplified procedures as described [above](#) may be used.

6.6 Sealing stores

As far as practicable, dutiable stores should be put under seal on board the vessel. An official Revenue seal is the norm, but a company seal may also be used. Where a company seal is used, it should be numbered and approved in advance by the relevant Revenue official. The brands and quantities of tobacco and alcohol shipped are to be noted on the [FAL Form 3](#) (Ship's Stores Declaration) or on the Report of Stores (if not submitting via SafeSeasIreland) - see paragraphs [8.1](#) and [8.2](#). All high value dutiable goods are to remain under seal for the duration of the ship's voyage within State waters. This includes while the ship is alongside at a port, at anchor or calling to other ports within this jurisdiction. If the official Revenue seal or the approved company seal is wilfully and prematurely removed or tampered with, duty will be chargeable on all duty-free stores shipped and/or the goods are liable to forfeiture under Section 119 Finance Act 2001.

6.7 Ships returning to port

In the event of a ship, having declared a foreign voyage from a port within the State, with stores on board returning to:

- (a) that port, or
- (b) any other port within the State, or
- (c) putting into a port in distress or for repairs or for any other cause,

and a deficiency in such stores is discovered in excess of the quantity which might fairly have been consumed, having regard to the length of time between departure and return, a full report of the circumstances, together with an explanation from the master, is to be made to the relevant senior officer. (see also [7.3](#)). Where deficiencies are identified duty will be chargeable on all duty -free stores shipped and/or the duty-free stores are liable to forfeiture. Any future applications for duty-free stores will be reviewed in this light.

7 Fishing vessels

7.1 Fishing Vessel Reports

The Customs (Reports Inwards and Outwards by Vessels) Regulations 2016 apply to all 3rd Country Fishing Vessels (irrespective of size) carrying goods which:

- have not been released into free circulation within the European Union, or
- are subject to any prohibition or restriction on their importation or exportation.

The regulations do not apply to goods included in the baggage of passengers and members of the crew. The master of a vessel is obliged to report to the Revenue Commissioners. It is an offence to fail to so report. The master of a vessel who fails to do so may be liable to a range of administrative penalties for contravention of the Customs Act 2015 and to a fine of €5,000 upon summary conviction.

Further information is available on the Revenue website in relation to [customs reporting for vessels entering or leaving the State](#).

All high value dutiable goods must be declared to Revenue in the prescribed manner not later than 24 hours prior to its entry into the State or upon its departure from the port of origin, if the voyage is less than 24 hours prior to entry into the State. Within State waters and when in port any duty-free stores not declared to Revenue, using SafeSeasIreland or by means of a Report of Stores and/or not secured in a lock-up, are liable to forfeiture under Section 119 Finance Act 2001. All high value dutiable goods are to be secured by a nominated officer/ships master in accordance with paragraph [6.6](#).

7.2 How to submit a Fishing Vessel Report inward to Revenue.

Reports of a vessel submitted via SafeSeasIreland will be accepted as a report for the purposes of the customs reporting regulations. Where not submitting via SafeSeasIreland a report must be submitted to Revenue in line with the procedures outlined in the [guidance note on customs reporting](#). Fishing vessels are required to submit a vessel report not later than 24 hours prior to its entry into the State or upon its departure from the port of origin, if the voyage is less than 24 hours prior to entry into the State.

7.3 Fishing Vessel Application for Stores

Dutiable stores may be shipped free of duty on fishing vessels departing on a foreign voyage from the State, for the use of the master, officers, crew, and passengers on board, provided the following are strictly adhered to:

Departure must be to fishing grounds situated outside the area bounded by the following limits:

- (a) The North Sea and the English Channel;
- (b) Latitude 48° 30' N;
- (c) Longitude 12° O' W; and
- (d) Latitude 61° O' N.

Note: Limits (b), (c) and (d) equate roughly with the fishing grounds in the near West Atlantic from Brest up to the Shetlands and outside 80 miles from the west coast of Ireland.

Duration of voyage: in the case of fishing vessels, stores are not to be granted for a voyage of less than 4 days.

In the case of fishing vessels where stores are granted, the relevant Revenue official should ensure periodic checks are undertaken to confirm the duration of voyages and satisfy themselves that the voyage was greater than 4 days.

Note: Most Irish fishing boats would not qualify for ship's stores, as they would not meet the above conditions.

Fishing vessels carrying duty-free stores are required to complete IMO FAL Form 3 – Ships Stores Declaration and IMO FAL Form 4 – Crew Effects Declaration (see exemption under paragraph [9.2](#)). Fishing vessels are subject to the same requirements under paragraphs [6.1](#) and [6.4](#) – application and conditions governing duty-free shipment. All high value dutiable goods are to be secured by a nominated office/ship's master in accordance with paragraph [6.6](#).

8 Ship's Surplus Stores

8.1 Stores Declaration

As previously stated, reporting formalities must be completed for all ships on arrival from a foreign voyage. This includes completion of [FAL Form 3](#) (Ship's Stores Declaration), or on the Report of Stores (if not submitting via SafeSeasIreland) an account of stores carried. Articles liable to duty, which are bona fide ship's equipment and not surplus stores, need not be included. Details of the quantities of sundry ship's stores, which are low-value dutiable goods, are not required. The IMO FAL Form 3 should also include the location of high-value dutiable goods declared as ship's stores.

8.2 Record by Ship's Officers of ship's surplus stores

Full particulars of the quantities, etc. of the surplus stores, as declared, which are (a) in use and (b) placed under seal, are to be recorded by the ship's officer on duty in the appropriate columns of each copy of [FAL Form 3](#) (Ship's Stores Declaration) or on the Report of Stores (if not submitting via SafeSeasIreland) and the certificate at the foot of the columns is to be signed by the ship's officer. No record need be made of low-value dutiable goods (see paragraph [8.1](#)) unless, due to the nature of the goods, there is a risk that they may be smuggled ashore.

A copy of FAL Form 3, or Report of Stores (if not, duly completed, is to be submitted when the report of the ship is required as outlined in paragraph [5](#) and an original signed hard copy must be retained on board. When completing the FAL Form 3, or Report of Stores (if not submitting via SafeSeasIreland), the ship's officer on duty is to ensure that full details of any private stores placed under seal on board are listed. In addition, particulars of high-value dutiable goods, e.g. musical instruments, cameras, jewellery, I.T./electronic equipment etc., which are left on board without being placed under seal, should be recorded.

8.3 Deficiencies in stores

Officers should be aware of the possibility that the smuggling of excisable products may have occurred where they discover deficiencies in ship's stores.

Should deficiencies be discovered between the quantities declared and the quantities found on board, the designated Revenue official is to ask the master for an explanation. If the deficiency is not serious and the explanation is satisfactory, a note to that effect is to be made on [FAL Form 3](#) (Ships Stores declaration) or on the Report of Stores (if not submitting via SafeSeasIreland). The written explanation and a report on the matter are to be kept by the Revenue official for his/her own records.

In any case where there is suspicion, a written explanation is to be obtained from the master and a report of the circumstances made to a senior officer, for noting and further investigation to determine if enforcement action is necessary. In the event of any requirement to detain and/or seize goods, existing instructions as set out in the Tax and Duty Manual (TDM) [Enforcement Manual](#) should be followed.

8.4 Disposal of ship's surplus stores

Ship's surplus dutiable stores may be warehoused, duty-paid, transferred to an outward-bound ship within the port entitled to such stores, or sealed on board. The detailed arrangements for each procedure are as follows:

- (a) **Excise Warehoused:** They may be entered and warehoused for future use as ship's stores, irrespective of the fact that they would not be admissible for warehousing if imported as merchandise. Alcohol and tobacco should, whenever practicable, be warehoused.
- (b) **Duty-paid:** They may be released on payment of the appropriate duty.
- (c) **Transferred:** They may on request be transferred to an outward-bound ship within the port entitled to such stores. The request may be granted by any Higher Executive Officer or an officer of a higher grade. The goods must be transferred under customs control, secured under seal on board the receiving ship and a receipt given by the master or other responsible ship's officer. These stores will also be included in the receiving ship's [FAL Form 3](#) (Ships Stores declaration) or on the Report of Stores (if not submitting via SafeSeasIreland).
- (d) **Sealed-up on board:** All high-value dutiable goods must be placed under seal if deemed necessary by the Revenue official on duty. If an official seal is not readily available, the master may use the company's own seal. The Revenue official should record the number of the seal for his/her own records. Care must be taken that access to the stores cannot be obtained without breaking the seal. The official Revenue seal or the approved company seal is to be used to secure high-value dutiable goods on board a vessel at a port within the State or within State waters. If the official Revenue seal or the approved company seal is wilfully and prematurely removed or tampered with, duty will be chargeable on all duty-free stores shipped and/or the goods are liable to forfeiture. The [FAL Form 3](#) (Ships Stores declaration) or the Report of Stores (if not submitting via SafeSeasIreland) must be noted with particulars of all high-value goods placed under seal. The brand and quantity of each item of high-value dutiable goods must be recorded on this form. Where particulars of high-value dutiable goods are left blank on FAL Form 3, it will be treated as a NIL declaration. No record need be made of low-value dutiable goods placed under seal, but it must be ascertained that such goods are, in fact, what they are represented to be.

However, where a ship loses its command (e.g. the master surrenders command and leaves the ship, the ship is placed under repair without crew standing by her, or the ship is withdrawn from service) dutiable stores are not to be allowed remain on board, unless security by means of a deposit or guarantee is given for the duty involved. If security for the duty is not received, the dutiable stores must be:

- (i) warehoused for future use as ship's stores; or
- (ii) duty-paid; or
- (iii) transferred on request to an outward-bound ship within the port entitled to such stores.

8.5 Excessive dutiable stores

In the absence of suspicion, no action need be taken in this connection unless the quantity is so excessive, having regard to the trade in which the ship is engaged or the voyage on which it is about to enter, as to give rise to grave suspicion that illegal practices in this country are contemplated. In such cases, the excessive stores must be duty-paid.

9 Dutiable Goods in The Possession of The Crew

9.1 FAL Form 4

The master of every ship, in accordance with the reporting formalities as set out in [paragraph 5](#), must:

- (a) submit the [FAL Form 4](#) (Crews' Effects Declaration) (but see also paragraph [9.2](#)) containing full particulars of all the dutiable articles in the possession of every individual member of the crew; and
- (b) when requested, produce all the goods enumerated on the list and/or a satisfactory explanation for any goods not so produced. The list is not to contain details of any dutiable goods mentioned in the [FAL Form 3](#).

Where particulars of high-value dutiable goods are left blank on FAL Form 4, it will be treated as a NIL declaration.

9.2 When FAL Form 4 is not needed

FAL Form 4 is not required in the case of fishing boats.

This exemption of fishing boats is, however, subject to the condition that all the dutiable goods in the boats are in the proper form of report i.e. FAL Form 3; all high-value dutiable goods are secured on board in the required manner.

9.3 Duties of boarding officers

It is the duty of the master to produce the FAL Form 4 and the dutiable articles (see paragraph [9.4](#) for exceptions). If the form is not produced, each member of the crew is to be questioned as to the dutiable goods in his/her possession and the goods, on being produced, are to be dealt with as if no FAL Form 4 had been furnished. The FAL forms, including FAL Form 4, should be submitted at least 24 hours in advance, unless there are special circumstances.

9.4 When dutiable articles need not be produced

When the dutiable articles, stated on FAL Form 4 to be owned by any individual, are not in excess of the quantities allowed by paragraphs [6.1](#) and [9.7](#), they need not be produced with FAL Form 4. In such cases the articles may, in the absence of suspicion that the statement on the form is inaccurate, be written off on the list as "In use".

9.5 Treatment of produced stores

When the quantity is greater than the quantity allowed under paragraphs [6.1](#) and [9.7](#), the goods must invariably be produced, and the owner may:

- (a) pay duty on them - duty being levied on the quantity in excess of that allowed under paragraphs [6.1](#) and [9.7](#)
or
- (b) if s/he wishes them to be retained on board for exportation, place them, with the master's consent, under seal on board with the ship's surplus stores - a record being made in the appropriate space on FAL Form 4. Any amendments to FAL forms will have to be documented by Revenue and a hard copy also retained on board the vessel.

Note: (a) The duty-free concessions allowed by paragraphs [6.1](#) and [9.7](#) are not to be granted, in the case of goods so removed, on subsequent payment of duty.

If such goods are produced only after a search has commenced, or when discovery is imminent, they are to be seized.

9.6 Receipt of duty

Where duty is received under paragraph [9.5](#) above the following apply:

- (a) **Examination to be recorded** - The examination is to be recorded on [CNET](#) if clearance takes place on board the importing ship;
- (b) **Issue Receipt** - If immediate delivery of the goods is desired by the owner, or if delivery from under seal is subsequently allowed, the Revenue official in charge of the ship is to assess and accept the duty and give the owner a receipt for the amount. The goods may then be delivered. Details of the payment should be retained by the Revenue official and by the master on board the vessel.

9.7 Crew entitlement to ship's stores in port

Crew are entitled to request an issue of ship's stores from **existing stock** while in port, subject to the following conditions:

- (a) A limited amount of tobacco products and alcohol may be issued to crew living on board vessels during the discharge of inwards cargo and after the commencement of loading outward cargo in the port.
- (b) Stores should only be granted for the number of days the ship is working in port, and in no case is the quantity of stores issued to crew at any one time

for use to exceed 8 days supply of tobacco products and 4 days supply of alcohol.

- (c) In the case of regular shippers in port for shorter periods, the quantities issued to the crew are to be proportionately reduced.
- (d) In no circumstances are stores, taken on board since arrival in the State, to be issued to the crew while the ship is still in port.

A record in detail is to be made on the relevant [FAL Form 3](#).

9.8 Landing of dutiable stores without payment of duty

Crew arriving from an EU port cannot land any unused part of their duty-free stores. Any crew member who breaches this condition is liable to have the goods in question forfeited.

When arriving from a non-EU port the following quantities of unconsumed spirits, beer, still wine and tobacco products may be landed duty-free by any member of a ship's crew, irrespective of rank, under the circumstances stated:

Short term ashore e.g. 1 hour or so			Long term ashore e.g. at the end of a shift week-on		
Spirits	Tobacco Cigarettes	Beer	Spirits	Tobacco Cigarettes	Beer/still wine
None	30g or 20 cigarettes	None	0.35 litres < 22% <u>or</u> 0.50 litres > 22%	50g or 40 cigarettes	4 litres of beer <u>or</u> 0.75 litres of still wine

Other dutiable goods in the possession of any member of a ship's crew are to be dealt with in accordance with the information leaflets on the Revenue website dealing with travellers arriving from [EU](#) and [non-EU](#) countries.

9.9 Cruise Liners

The arrival and departure of cruise liners should follow the normal procedures.

In the absence of any suspicion or evidence of abuse, stores need not be placed under seal when visits are of short duration. Restrictions need not be placed on the use of stores while travelling in State waters.

Passengers, when going on short visits ashore from visiting cruise liners, should be allowed to land tobacco in quantities suitable for their personal use during their trip ashore. No restriction should normally be placed on use by passengers of duty-free stores, while aboard the vessel.

Crew members, if coming ashore for short trips, are restricted to small quantities of tobacco products (e.g. one packet of cigarettes) and no alcohol products.

If any reception or event, involving any persons other than travelling passengers, is to be held on these vessels while in State waters, duty payment is to be secured on any alcohol and tobacco products to be used at such events. Visitors to these vessels have no entitlement to consume or land duty-free stores.

Further information on the treatment of cruise liners is contained in section 10 of the TDM [Manual on the Control & Examination of Baggage](#).

10 Duty-Free Stores for General Maritime Vessels of Less Than 40 Tons

10.1 Introduction

General Maritime Vessels include Yachts/Tugs/Rigid Hull Inflatable Boats (RHIBs), small motor boats and small commercial vehicles. Applications for duty-free stores for yachts/boats of less than 40 tons (registered tonnage) are to be approved locally by the relevant Assistant Principal Officer or the Revenue official to whom responsibility is delegated. As the conditions governing the Zero-rate excludes private flights and voyages, VAT will generally be payable on ship's stores for yachts/boats of less than 40 tons.

10.2 Applications for Duty-Free Stores for General Maritime Vessels

Action to be taken locally:

- (a) For general maritime stores, the condition which must always be satisfied is that the vessel is undertaking a **bona-fide** foreign voyage (see paragraph [2](#)); and
- (b) A vessel file should be created on RevIntel when the first application is received and updated as and when stores are granted.

The standard application form at [Appendix 1](#) should be completed by the applicant. In cases of first-time applicants, a new file should be opened on RevIntel for the purposes of monitoring stores usage. If the applicant has previously made an application for duty-free stores, the existing file should be used. Calculations and allowances can be determined from the details given in the current application, while awaiting receipt of an existing file.

10.3 Processing of application for duty-free stores

Based on the type and quantity of stores required, the calculations should be carried out on the basis of the following table:

Spirits	0.142 (1/7) litre per person per day
Beer/Wine	Allow as requested, provided the request is reasonable taking into account the number of persons on board and the duration of the voyage;
Cigarettes	Allow as requested, up to max. of 40 cigarettes per person per day* or
Tobacco	50g per person per day* or
Cigars	10 cigars (up to a maximum of 50g) per person per day*

*the maximum number of days per trip for which stores are calculated is set at 28 days. These allowances may only be granted to persons over 17 years.

10.4 Letter of approval for duty-free stores

When the allowances have been determined, as set out in the previous paragraph, the standard reply in the format set out in [Appendix 4](#), suitably adapted, should be issued.

Two copies of this letter are required:

- (a) one for issue to the applicant (the original);
- (b) one for office file, where a record is kept on an annual basis, of all applications for duty-free stores. Details should also be input on RevIntel.

11 Treatment Of General Maritime Stores

11.1 Stores Declaration

Arrivals of general maritime vessels, carrying dutiable stores from outside State waters, should be advised to Revenue by the owner or master of the yacht by e-mail to shipsstores@revenue.ie, at least 24 hours in advance. If the voyage is less than 24 hours, at the latest, at the time the general maritime vessels leaves the previous port or, if the port of call is not known or it is changed during the voyage, as soon as the information is available. Such general maritime vessels are liable to rummage and search in port and within State waters. [FAL Form 4](#) must be completed by the crew/officers/passengers and, [FAL Form 3](#), suitably endorsed, must be completed by the owner or on his behalf in respect of surplus stores remaining on board, and

private stores in the possession of the owner, his family and guests before the vessel enters State waters . A record of all such general maritime vessels controlled should be maintained on [CNET](#). Original copies of the FAL forms should be kept on board.

See paragraph [9.8](#) for landings of dutiable stores without payment of duty.

For general maritime vessels arriving from a third country, not engaged in commercial activity, stores includes goods for use in a ship including fuel and spare parts. This is provided that none of these goods are landed.

11.2 Yachts' winter mooring

In the case of yachts wintering, stores should be **excise** warehoused or duty-paid.

11.3 Procedure when yachts are laid up or not about to leave State waters

When yachts are laid up, or when they are not about to cruise outside home waters, stores must be duty-paid, or proof must be forthcoming that they were shipped from a duty-paid shop.

11.4 Procedure prior to departure.

The relevant FAL forms should be completed. The information submitted should include the name, tonnage and other particulars of the yacht, and also the destination and the names of the owner and master.

12 Shipment Of Dutiable Stores On Vessels Of The Irish Naval Service

12.1 Stores allowed duty-free

Dutiable goods may be shipped duty-free as stores on vessels of the Irish Naval Service departing on a foreign voyage, including patrol of the 200-mile economic zone (see paragraph [2](#)). The quantities shipped should not exceed what is reasonably necessary for consumption on board during the voyage. If the quantities clearly appear to be excessive, the matter should be reported to local management.

An application for shipment, signed by the Commanding Officer or other responsible officer of the vessel, must be submitted at least one week prior to shipment of alcohol and tobacco products. At least twenty-four hours notification of the date and time of shipment will be supplied to the relevant Revenue office. Receipt on board is to be certified by the Commanding Officer, or other responsible officer, on warrants or commercial invoices. A guarantee may be required for the due shipment of the goods.

The instructions regarding examination and shipment (see paragraphs [6.4](#) to [6.7](#)) are to be observed so far as applicable.

12.2 Dutiable stores on board on return from a foreign voyage

The Naval Service should give at least twenty-four hours' notice of arrival of vessels returning from a foreign voyage. On arrival of an Irish Naval vessel from a foreign voyage, including routine patrol of the 200 mile economic zone, the Commanding Officer or other responsible officer of the vessel, must furnish to the appropriate Revenue official a list, in duplicate, of the dutiable stores on board. The officer should certify that the list specifies all the dutiable stores on board, and these must be placed in a secure store, capable of being sealed by Revenue. The list furnished is to be noted as regards stores remaining on board, the original being held by Revenue for filing and the duplicate returned to the Commanding or other responsible officer.

12.3 Baggage and private effects of crews

Each officer and other crew member on board an Irish Naval Vessel arriving from abroad, including patrol of the 200 mile economic zone, is to be required to declare on [FAL Form 4](#) against their signature, the dutiable goods in their possession. If freely declared and produced, dutiable goods in the possession of the ship's officers or crew may be delivered free of duty, provided the quantity does not exceed the duty-free concessions set out in the Statement of Practice (SOP) agreed between the Irish Naval Service and Revenue. If the quantity declared is in excess of that allowed under the duty-free concession, it is to be charged with duty.

12.4 Naval Service's Statement of Practice

In practice all the Irish Naval Service ships are dealt with by the Frontier Management South Branch, as the Irish Naval base is in Cork. A Statement of Practice (SOP) has been agreed between Revenue and the Irish Naval Service. This agreement is subject to review.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

13 Treatment Of Foreign Naval Vessels And Government Vessels

13.1 Special Status

While foreign government vessels can, by law, be subject to the same regulations as merchant vessels regarding cargo and surplus stores, they are, by way of courtesy and custom and practice, given a special status. Visiting foreign naval vessels are to be accorded the special privileges set out below on arrival at ports in the State.

13.2 Revenue Inspection

Foreign naval vessels are not to be searched or rummaged or their dutiable stores placed under seal, except under special instructions from local management. The only question that arises is whether any goods will be unloaded.

13.3 Unloading of Goods

No steps are to be taken to ascertain whether goods are to be unloaded from visiting naval vessels. If the landing of goods is observed, enquiries should be made as to their nature and if they are dutiable, duty/VAT is to be secured before they are released for delivery.

If payment of duty is objected to, the goods should be returned to the ship. **Any such case that may arise is to be immediately and fully reported to the relevant Assistant Principal Officer who should consult Customs Legislation Branch, Customs Division, Dublin, email to shipsstores@revenue.ie.**

13.4 Dutiable Stores Shipped on Board Foreign Naval Vessels

Stores may be shipped on foreign naval vessels without limitation as to quantity, upon declaration, by the Commanding Officer, that the goods are for use as stores and will not be re-landed in Ireland. The usual conditions relating to production before shipment apply.

13.5 Other Foreign Government Vessels

Other vessels owned and/or in the service of foreign governments, may, in the absence of any suspicion or instructions to the contrary, be accorded the same privileges as visiting naval vessels.

14 Ship's Stores on Oil/Gas Rigs/Platforms and Stand-By/Support Vessels And Research Facilities And Research Boats

14.1 Treatment of applications

Applications for ship's stores for oil/gas rigs/platforms and standby/support vessels and research facilities and research boats **operating outside State waters** and vessels servicing these installations, **may** be treated on the same basis as vessels engaged in international voyages.

However, special regard should be given to any application to ship alcohol products for such installations, as it is the general practice of companies involved in those activities not to allow the possession and consumption of alcohol on such installations.

Applications for shipment of stores must be submitted at least forty-eight hours prior to intended shipment date. Applications are to be approved by the relevant Revenue official, designated by local management. All shipments should be recorded on [RevIntel](#).

14.2 Abuse of ship's stores

Any abuse of ship's stores may result in the refusal of ship's stores applications to the installations/vessels involved in the abuse. All high value dutiable goods are to be secured by a nominated officer/ships master in accordance with paragraph [6.6](#).

14.3 Advance notice

Where possible, twenty-four hours' notice of arrival of rig supply/service vessels should be provided to Revenue. The appropriate FAL forms should be completed prior to arrival of the vessel in port. The use of duty-free stores within State waters is not permitted. Persons disembarking these installations/vessels will be treated as crew of international means of transport when allocating duty-free allowances. Revenue officials dealing with such installations/vessels will, when imposing control measures, have regard to the quantities of stores aboard the installation/vessel and the potential for shipment of duty-free stores from other jurisdictions.

15 Doubts and difficulties:

In any cases of doubts or difficulties, Customs Legislation Branch, Customs Division, Dublin may be consulted, e-mail to shipsstores@revenue.ie.

Appendix 1

APPLICATION FOR DUTY-FREE STORES FOR YACHTS

If these facilities have been granted previously, please quote reference used

Full Name and Address of Applicant:

E-Mail: _____ **Telephone:** _____

Name of Yacht:

Destination:

Port of Departure: _____ **Date** _____

Approved Port of intended return: _____ **Date** _____

Duration of Voyage

(days): _____

Name & Address of each adult person on board including all crew members:

(use separate sheet if necessary):

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

Type and amount of stores required:

Signature of Applicant: _____

Date: _____

Note: The above details should be sent to the appropriate Revenue Office at the port of departure well in advance of the intended departure date of the voyage so that the necessary arrangement can be made in time to grant the allowances and to alert the Revenue officials concerned.

Appendix 2

APPLICATION FOR DUTY-FREE STORES FOR COMMERCIAL VESSELS INCLUDING FISHING VESSELS

Application for Duty Free Stores

Details of Voyage and Quantities Required				
NAME OF SHIP			DATE	DD/MM/YYYY
NO OF CREW		DESTINATION		Port / Country
DURATION OF VOYAGE	Days	(Fishing Vessels ONLY) I declare that this departure is to fishing grounds situated outside the area bounded by the following limits: (a) The North Sea and the English Channel; (b) Latitude 48° 30' N; (c) Longitude 12° 0' W; and (d) Latitude 61° 0' N		<input checked="" type="checkbox"/>
BERTH				
IMO FAL 3 ATTACHED	<input checked="" type="checkbox"/>	EXPECTED DATE AND TIME OF DELIVERY		
STORES REQUESTED				
TYPE	BRAND	QUANTITY	Circle Accordingly	
			CIGARETTES / TOBACCO	ALCOHOL
SPIRITS			PIECES / Kg.	CASES / L / KEGS
CIDER			PIECES / Kg.	CASES / L / KEGS
LIQUEUR			PIECES / Kg.	CASES / L / KEGS
BEER			PIECES / Kg.	CASES / L / KEGS
CIGARETTES			PIECES / Kg.	CASES / L / KEGS
CIGARS			PIECES / Kg.	CASES / L / KEGS
TOBACCO			PIECES / Kg.	CASES / L / KEGS

With reference to the above application, I declare:

- a) The voyage being undertaken to the destination and for the duration specified in this application;
- b) The number of crew on board, from the commencement to the completion of the voyage, conforming to the number specified in this application;
- c) Any duty free stores shipment not made under bond or delivered in advance of a request submitted and approved are liable to forfeiture. When in port and within territorial waters any duty free stores not secured in a lock up are liable to forfeiture under Section 119 Finance Act 2001.
- d) Surplus stores which remain unused at the end of a voyage, are secured in a lock up on board the vessel capable of being sealed and are declared on IMO FAL Form 3 Ships Stores Declaration.

In the event of non-compliance with these conditions duty will be chargeable on all duty-free stores shipped and/or the duty free stores are liable to forfeiture and any future applications will be reviewed in this light.

Requested by: Name

Number:

Appendix 3

Report of Stores

REPORT OF STORES

Name of Article	
Quantity	
Location on vessel	

Appendix 4

Name: _____

Address: _____

Dear _____

With reference to application of **(Date)** I wish to inform you permission is granted for the shipment as duty-free stores of: -

x litres of Spirits

x Cases of Beer

etc.

on board the yacht "**(Name)**" departing for **(Place)** on **(Date)** with **(No.)** persons on board.

It is to be clearly understood that this concession is strictly conditional on:

- the voyage being undertaken to the destination and for the duration specified in your application;
- the stores being shipped from a port that has a Revenue presence and that the departure for foreign voyage must start from the port;
- the number of adults on board, from the commencement to the completion of the voyage, conforming to the number specified in your application;
- your complying with the necessity to inform the Revenue official in charge of the port of departure, at which the duty-free stores are shipped, of the date and time of your return and the obligation to report to Revenue on arrival from foreign voyage;
- the understanding that any duty-free stores consumed in State waters are duty-paid, that VAT is paid on stores if used on a private voyage, and that any surplus stores (any stores in excess of allowances) at the end of the advised journey be reported to Revenue and the duty paid on them;

Landings in the State shall not be permitted except in cases of emergency. Any such emergency should be reported to the nearest Revenue office immediately.

In the event of non-compliance with these conditions, duty will be chargeable on all the duty-free stores shipped and any future applications will be reviewed in this light.

A copy of this authorisation should be retained on board the vessel and produced to Revenue on return to port in Ireland if so requested.

Signed: _____

Date: _____

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[...]