## C&E TAN Reports available on Revenue's Online Service (ROS)

### for C&E Traders

Document created November 2021



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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#### 1 Introduction

# 1.1 Reports available on Revenue's Online Service (ROS) for Customs & Excise (C&E) Traders

Once you are registered for C&E, you will automatically be assigned a C&E Trader Account Number (TAN account) which is the same as your C&E registration number. You automatically have a Cash Account once registered for C&E and can operate on a Cash basis without any authorisation being required. See the following link which gives information on how to submit payments online using ROS; <u>ce-online-payments-in-ros-and-myaccount</u>

The following reports are available to C&E Traders on ROS:

- C&E TAN Balance Enquiry
- Look Up Payment
- C&E Weekly Transaction List
- C&E Monthly Statement

#### 2 C&E TAN Balance Enquiry

#### 2.1 How to access the C&E TAN Balance Enquiry service

This is a facility that allows C&E traders to view a current C&E balance on their TAN account. This service may be used if you are registered both as a customs and excise trader and for ROS.

You can access the service through ROS by following these steps:

- Select 'Revenue Record' from the ROS main menu.
- Select 'Request Statement of Accounts'
- Select 'C&E' from the 'Tax Type/Duty' option list.

Select the relevant option from the 'Function' option list.

- Choose 'Cash Account Query' for available Cash balance (see Cash account balance screen hereunder)
- Choose 'Deferred Account Query' for available Deferred Balance
   (see Deferred account balance screen hereunder)

Please note that Deferred balances are only available in the following instances

SAD Deferred - where a trader has a Comprehensive Guarantee in place for a Customs Deferred Payment Facility

**EDE Deferred** – where a trader has a Bank Guarantee in place for an Excise Deferred Payment Facility

• The relevant balance will be displayed on screen.

#### Cash account balance screen

|          | Inbox:<br>inbox Messages           | A Statement of Account request that spans more than one period will be divided into separate requests for each period covered to be processed individually.<br>The start date must be within the last 2 years. (This start date is not relevant to VRT and C&E Statements) |        |
|----------|------------------------------------|--|--------|
|          | Information Services:              | Tax Type/Duty: * C&E  Tax Regn./Trader No : Function: * Cesh Account Query   | equest |
|          | 强 Returns                          | *denotes a required field.   |        |
|          | m Payments                         |  |        |
|          | Refunds & Repayments               | SDA Account Balance  |        |
|          | Charges & Payments                 |  |        |
|          | Events List                        | C&E REG:   |        |
|          | Registration Details               | Cash Account Balance: 0.00   |        |
| <b>X</b> | Items Submitted via ROS            |  |        |
|          | Request Statement of Accounts      |  |        |
|          | Q Document Search                  |  |        |
|          | Q Search Stamp Duty returns        |  |        |
|          | Q Stamp Duty Third Party Search    |  |        |
|          | ? Overview<br>Try our online Demos |  |        |

Figure 1: Cash account balance screen

#### Deferred account balance screen

|     | Inbox:                             | A Statement of Account request that spans more than one period will be divided into separate requests for each period covered to be processed individually.  |
|-----|------------------------------------|--|
|     | Inbox Messages                     | The start date must be within the last 2 years. (This start date is not relevant to VRT and C&E Statements)  |
|     | Information Services:              | Tax Type/Duty: * C&E   Tax Regn/Trader No.:*  Function: * Deferred Account Query  Function: * Deferred |
|     | 🛱 Returns                          | *denotes a required field.   |
|     | E Payments                         |  |
|     | Refunds & Repayments               | SDA Account Balance  |
| 1   | Charges & Payments                 |  |
| r . | 📰 Events List                      | C&E REG:   |
|     | Registration Details               | SAD Deferred Balance: 0.00<br>EDE Deferred Balance: 100000.00  |
|     | Items Submitted via ROS            |  |
| 0   | Request Statement of Accounts      |  |
| •   | Q Document Search                  |  |
|     | Q Search Stamp Duty returns        |  |
|     | Q Stamp Duty Third Party Search    |  |
|     | ? Overview<br>Try our online Demos |  |

Figure 2: Deferred account balance enquiry screen

- 3 Lookup Payment made using Revenue Online Payment (ROS) Facility
- 3.1 How to look up a payment made using your C&E/TAN account in ROS
  - From Revenue Record, Search by "Cust" & enter Customer Number
  - Select C&E as TAX Type and enter the C&E Registration number
    - Document type select Payment
  - A list of the payments you made using your TAN account will be presented.

| ROS Inb       | oox - Search Results                             |                         | Inbox ID: CUS       | т                        |
|---------------|--|-------------------------|---------------------|--------------------------|
| To view any   | of the documents listed below, click on the un   | derlined document of yo | our choice.         | ◀ Back                   |
| If the underl | lined Document is a Batch File - Click on the un | nderlined Document Typ  | be to view a detail | ed list of its contents. |
| Tax Type      | Registration Number / Document ID                | Document Type           | Date Issued         | Period Begin Date        |
| C&E           |  | Payment                 | 13 Apr 21           | 01 Feb 21                |
| C&E           |  | Payment                 | 01 Oct 20           | 01 Aug 20                |
| C&E           |  | Payment                 | 01 Sep 20           | 01 Jul 20                |
| C&E           |  | Payment                 | 13 Jul 20           | 01 May 20                |
| C&E           |  | Payment                 | 08 Jul 20           | 01 May 20                |
| C&E           |  | Payment                 | 23 Dec 19           | 01 Nov 19                |
| C&E           |  | Payment                 | 05 Dec 19           | 01 Oct 19                |

Figure 3: List of Payments made in ROS

• Select a Payment to show the period the payment is allocated to.

#### Payments

| Tax Reference Number |            |      |
|----------------------|------------|------|
| Customs and Excise   |            |      |
|                      |            |      |
| 2019<br>March        | €10,000.00 | view |
| Total Pald:          |            |      |
| €10,000.00           |            |      |



• To display further details, click on View. If you allocated the payment to an Agent's C&E Registration or TAN number, the information will be displayed in the screen under Top Up Tan as per next screen.

Customs and Excise Payment Year 2019 Payment Period March Top Up TAN Ring Fencing Payment Amount €10,000.00

Figure 5: Detailed payment allocation details

close

# 3.2 How to obtain a payment list in ROS using the Request Payment Statement Option in ROS

If you have a C&E TAN account, you can request a payment statement of transactions from your TAN account between given dates. The report will be available to download in pdf or csv format.

From your Inbox, select "Request Payment Statement". Enter the Tax Type Duty as C&E, Enter the C&E Tax Registration Number and the period you want to run the statement. Statements can be requested for up to 6 months from the date of initial date input, if a request exceeds that limit, an error message will be displayed.

| IOVF LTD - Request Payment         | Statement  |
|------------------------------------|--|
| Inbox:                             | A Payment Statement of Transactions could be generated for given dates containing the details of Customs and Excise payments made. |
| Inbox Messages                     | The statement will contain details of Customs and Excise payments made from your TAN or C&E account                                |
| Information Services:              | Tax Type/Duty: * C&E 🗸 Tax Regn./Trader No.: * 0002047M 🗸 Period Start Date: * 👘 Period End Date: *                                |
| Returns                            | *denotes a required field.   |
| Payments                           |  |
| Refunds & Repayments               |  |
| Charges & Payments                 |  |
| Events List                        |  |
| Registration Details               |  |
| Items Submitted via ROS            |  |
| Request Statement of Accounts      |  |
| Request Payment Statement          |  |
| Q Document Search                  |  |
| Q Search Stamp Duty returns        |  |
| Q Stamp Duty Third Party Search    |  |
|                                    |  |
| ? Overview<br>Try our online Demos |  |
|                                    |  |

#### Figure 6: Request payment statement in ROS

When a valid period is selected and the user clicks "Request", a payment report will be displayed to the user, with the option of exporting the payment report to PDF or CSV format via links at the bottom of the report presented.

|   | Hello JOVF LTD        |    |                   |                     |                 |             |                   |                                |               |                                  | Gaeilge                | Sign out |            |
|---|-----------------------|----|-------------------|---------------------|-----------------|-------------|-------------------|--------------------------------|---------------|----------------------------------|------------------------|----------|------------|
|   | Revenue               |    | Payme             | nts                 |                 |             |                   |                                |               |                                  |                        |          |            |
|   | ← Back to<br>Services | Му | Paym              | ent Stat            | ement           | of T        | ransac            | tions                          |               |                                  |                        |          |            |
|   | Services              |    |                   |                     | to              |             |                   | Ref                            | resh →        |                                  |                        |          |            |
|   |                       |    | Show 5            | ✓ entries           |                 |             |                   |                                |               |                                  |                        |          |            |
|   |                       |    | Receipt<br>Number | Payment<br>Date     | Payment<br>Type | Tax<br>Type | Payment<br>Amount | Payment<br>Method              | Payer<br>Name | Top up<br>TAN(TAN/C&E<br>Number) | Tan<br>Account<br>Name | Status   | Tax Period |
| ~ |                       |    | 477424            | 28/04/2021<br>15:54 | Тах             | C&E         | €6,765.00         | Single<br>Debit<br>Instruction | JOVF<br>LTD   |                                  | JOVF<br>LTD            | Pending  | 31/01/2021 |
| 3 |                       |    | 932917            | 28/04/2021<br>15:54 | Тах             | C&E         | €8,562.00         | Single<br>Debit<br>Instruction | JOVF<br>LTD   |                                  | WVFTZY<br>LTD          | Pending  | 31/01/2021 |
| - |                       |    | 983005            | 28/04/2021<br>13:03 | Тах             | C&E         | €1,234.00         | Debit Card                     | JOVF<br>LTD   |                                  | JOVF<br>LTD            | Complete | 31/01/2021 |
|   |                       |    | 413999            | 28/04/2021<br>13:03 | Tax             | C&E         | €1,232.00         | Debit Card                     | JOVF<br>LTD   |                                  | WVFTZY<br>LTD          | Complete | 28/02/2021 |
|   |                       |    | 665201            | 24/05/2021<br>08:54 | Тах             | C&E         | €7,567.00         | Debit Card                     | JOVF<br>LTD   |                                  | JOVF<br>LTD            | Complete | 31/01/2021 |
|   |                       |    | Showing 1         | to 5 of 15 entr     | ries            |             |                   |                                |               | Previous                         | 1 2                    | 3 Nex    | t          |
|   |                       |    | Export to F       | PDF                 | Export to C     | <u>5V</u>   |                   |                                |               |                                  |                        |          |            |

Figure 7: Payment statement of transactions

Fields will be available within the report page at the top to update the date range used to generate the report. Input the amended dates and click Refresh.

The PDF report will contain 12 rows per page. If the report requested contains more than 12 items a new page will be created. The page number at the bottom of the report will be updated accordingly.

#### 3.2.1 PDF Version of the Payment Report

| In all corres<br>EORI NO:<br>Payer C&E<br>Payer Nam |                  | D            | yment Stater |                | JOVF LTD<br>INTERED OFF<br>MAIN STREET<br>NEW TOWN<br>THIS COUNTY<br>actions for pa |            |                                  | THE REVENUE O      | OMMISSIONERS |            |
|---|------------------|--------------|--------------|----------------|---|------------|----------------------------------|--------------------|--------------|------------|
| Receipt Number                                      | Payment Date     | Payment Type | Тах Туре     | Payment Amount | Payment Method  | Payer Name | Top up<br>TAN(TAN/C&E<br>Number) | Top up TAN<br>Name | Status       | Tax Period |
| 477424  | 28/04/2021 15:54 | TAX          | C&E          | 66,765.00      | Single Debit<br>Instruction   | JOVF LTD   |                                  | JOVF LTD           | Pending      | 31/01/2021 |
| 932917  | 28/04/2021 15:54 | TAX          | C&E          | €8,562.00      | Single Debit<br>Instruction   | JOVF LTD   |                                  | WVFTZY LTD         | Pending      | 31/01/2021 |
| 983005  | 28/04/2021 13:03 | TAX          | C&E          | €1,234.00      | Debit Card  | JOVF LTD   |                                  | JOVF LTD           | Complete     | 31/01/2021 |
| 413999  | 28/04/2021 13:03 | TAX          | C&E          | €1,232.00      | Debit Card  | JOVF LTD   |                                  | WVFTZY LTD         | Complete     | 28/02/2021 |
| 665201  | 24/05/2021 08:54 | TAX          | C&E          | €7,567.00      | Debit Card  | JOVF LTD   |                                  | JOVF LTD           | Complete     | 31/01/2021 |
| 538862  | 24/05/2021 08:54 | TAX          | C&E          | €133,131.00    | Debit Card  | JOVF LTD   |                                  | JOVF LTD           | Complete     | 31/03/2020 |
| 854491  | 24/05/2021 08:54 | TAX          | C&E          | €2,782.00      | Debit Card  | JOVF LTD   |                                  | WVFTZY LTD         | Complete     | 28/02/2017 |
| 174857  | 24/05/2021 08:54 | TAX          | C&E          | €777.00        | Debit Card  | JOVF LTD   |                                  | JOVF LTD           | Complete     | 31/05/2017 |
| 476332  | 28/04/2021 13:14 | TAX          | C&E          | 66,543.00      | Debit Card  | JOVF LTD   |                                  | JOVF LTD           | Complete     | 31/01/2021 |
| 724694  | 28/04/2021 13:14 | TAX          | C&E          | €3,456.00      | Debit Card  | JOVF LTD   |                                  | WVFTZY LTD         | Complete     | 31/01/2021 |
| 885746  | 24/05/2021 16:39 | TAX          | C&E          | €24,242.00     | Debit Card  | JOVF LTD   |                                  | JOVF LTD           | Complete     | 31/01/2015 |
| 0000140   |                  |              |              |                |   |            |                                  |                    |              |            |

-Page 1 out of 2-

Figure 8: Payment transaction report pdf format

#### 3.2.2 CSV Version of the Payment Report

| Receipt |                  | Payment |          | Payment Amount |                          | Payer    | Top up<br>TAN(TAN/C&E |                 |          |            |
|---------|------------------|---------|----------|----------------|--------------------------|----------|-----------------------|-----------------|----------|------------|
| Number  | Payment Date     | Type    | Тах Туре | (Euros)        | Payment Method           | Name     | Number)               | Top up TAN Name | Status   | Tax Period |
| 477424  | 28/04/2021 1     |         | C&E      | 6,765.00       | Single Debit Instruction | JOVF LTD |                       | JOVF LTD        | Pending  | 31/01/2021 |
| 932917  | 28/04/2021 15:54 | TAX     | C&E      | 8,562.00       | Single Debit Instruction | JOVF LTD |                       | WVFTZY LTD      | Pending  | 31/01/2021 |
| 983005  | 28/04/2021 13:03 | TAX     | C&E      | 1,234.00       | Debit Card               | JOVF LTD |                       | JOVF LTD        | Complete | 31/01/2021 |
| 413999  | 28/04/2021 13:03 | TAX     | C&E      | 1,232.00       | Debit Card               | JOVF LTD |                       | WVFTZY LTD      | Complete | 28/02/2021 |
| 665201  | 24/05/2021 08:54 | TAX     | C&E      | 7,567.00       | Debit Card               | JOVF LTD |                       | JOVF LTD        | Complete | 31/01/2021 |
| 538862  | 24/05/2021 08:54 | TAX     | C&E      | 133,131.00     | Debit Card               | JOVF LTD |                       | JOVF LTD        | Complete | 31/03/2020 |
| 854491  | 24/05/2021 08:54 | TAX     | C&E      | 2,782.00       | Debit Card               | JOVF LTD |                       | WVFTZY LTD      | Complete | 28/02/2017 |
| 174857  | 24/05/2021 08:54 | TAX     | C&E      | 777.00         | Debit Card               | JOVF LTD |                       | JOVF LTD        | Complete | 31/05/2017 |
| 476332  | 28/04/2021 13:14 | TAX     | C&E      | 6,543.00       | Debit Card               | JOVF LTD |                       | JOVF LTD        | Complete | 31/01/2021 |
| 724694  | 28/04/2021 13:14 | TAX     | C&E      | 3,456.00       | Debit Card               | JOVF LTD |                       | WVFTZY LTD      | Complete | 31/01/2021 |
| 885746  | 24/05/2021 16:39 | TAX     | C&E      | 24,242.00      | Debit Card               | JOVF LTD |                       | JOVF LTD        | Complete | 31/01/2015 |
| 975918  | 24/05/2021 16:39 | TAX     | C&E      | 66,664.00      | Debit Card               | JOVF LTD |                       | WVFTZY LTD      | Complete | 28/02/2015 |
| 181663  | 24/05/2021 16:39 | TAX     | C&E      | 676.00         | Debit Card               | JOVF LTD |                       | JOVF LTD        | Complete | 30/04/2016 |
| 100058  | 24/05/2021 16:39 | TAX     | C&E      | 767.00         | Debit Card               | JOVF LTD |                       | JOVF LTD        | Complete | 31/08/2018 |
| 512413  | 24/05/2021 16:39 | TAX     | C&E      | 8.00           | Debit Card               | JOVF LTD |                       | JOVF LTD        | Complete | 30/04/2021 |

Figure 9: Payment transaction report csv format

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Status of payment for card payments will display the status of the Card payment as one of the following. When the payment has completed processing in the Revenue systems the status of the payment will be updated to complete.

- Pending
- Complete
- Rejected
- Paid

Status of bank payments will display either **Pending** or **Complete**. The payment will be credited to the TAN account instantly but will take 2/3 days to show a status of complete/paid.

#### 4 C&E Weekly Transaction Lists

Details on how to access these lists is provided below.

- A C&E Weekly Transactions list is for your information only and receipt of this does not require any action by your company.
- It will show all entries that were submitted in the previous week with your EORI number quoted as the Importer. It will include entries where your company is the payer as well as where your clearance agent is the payer.
- Weekly Transactions Lists are produced for the Declarant and Importer/Exporter.
- Weekly Transaction Lists will display all transactions that were received from Monday to Sunday for the targeted week. They are normally available on Tuesday of each week or Wednesday if the Monday of that week is a Public holiday and are sent to your ROS inbox.
- If a company did not have any transactions for a particular week, you will not receive the transaction list.
- The Weekly Transaction list is available on ROS in downloadable CSV or PDF format. The CSV format includes the Declarant Name and Payer Name and the postponed VAT figure.

Postponed VAT (1B2) figure is only available on the weekly transaction lists from July 2021 onwards for entries submitted through the AIS system. It is NOT included in the total liability figure for collection. If an amended entry is submitted whereby no amendment is made to the postponed VAT amount, the original postponed VAT amount will show in full on the amended entry. Thus the postponed VAT figure should only be included once in calculating totals.

#### For Import Entries submitted through the AIS system –

The Postponed VAT figure is included in the Postponed VAT column. The amount of VAT under is NOT included in the total liability for collection.

How to recognise an AIS entry - when your clearance agent has used the AIS system to submit the entry, the last digits of the MRN are a mixture of numbers and letters eg 21DUB2A123E12R0.

#### For Import Entries submitted through the AEP system -

The Postponed VAT figure will **NOT** be included in the Postponed VAT column. You will need to check with your software provider or clearance agent for the Postponed VAT figure.

How to recognise an AEP entry - when your clearance agent has used the AEP system to submit the entry, the last 9 digits of the MRN are all numbers eg 21DU4IM123456789. With effect from 4<sup>th</sup> October 2021, AEP is no longer in use for new import declarations.

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#### Copy of C&E Weekly Trans List

Click here to view a copy of C&E Weekly Trans List online PDF

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Back

Figure 10: C&E Weekly Transaction Screen

#### 4.1 CSV Version of Weekly Transaction List

#### Importer/Exporter Transaction List for the Week DD/MM/YYYY – DD/MM/YYYY

C&E Weekly Transactions Field Headings

| Ent | ry Tran | sactions   |         |          |           |           |           |        |        |         |         |         |         |         |          |
|-----|---------|------------|---------|----------|-----------|-----------|-----------|--------|--------|---------|---------|---------|---------|---------|----------|
|     |         |            |         |          |           |           |           |        |        |         |         |         |         |         |          |
|     |         |            |         |          |           |           | Payer     |        |        |         |         |         |         |         |          |
|     |         | Date of    | Imp/Exp | Imp/Exp  | Imp/Exp   | Payer C&E | C&E Acct. | Box 7  |        |         |         |         |         |         |          |
| Ent | ry No.  | Acceptance | C&E Num | EORI Num | EORI Name | Acct. Num | Name      | Ref.   | TD ID  | Туре    | сст     | Excise  | VAT     | Total   | VAT Post |
| Not | te 1    | Note 2     | Note 3  | Note 4   | Note 5    | Note 6    | Note 7    | Note 8 | Note 9 | Note 10 | Note 11 | Note 12 | Note 13 | Note 14 | Note 15  |

#### Figure 11: C&E weekly transaction field headings

| Note<br>no | Heading on<br>Transaction List | Description  |
|------------|--------------------------------|--|
| 1          | Entry No                       | The Entry number or MRN (Master Reference Number also known as<br>Movement Reference Number) is a unique number that is automatically<br>generated by the Import system once the entry is submitted. |
| 2          | Date of Accept                 | Date that the entry is accepted by the system  |
| 3          | Imp/Exp. C&E Num               | This is the Importer/Exporter C&E /TAN number  |
| 4          | Imp/Exp. EORI Num.             | This is the Importer/Exporter EORI number  |
| 5          | Imp/Exp. EORI Name             | This is the Importer/Exporter Name   |
| 6          | Payer C&E Acct. Num            | This is the C&E TAN account number of the Payer of the entry   |
| 7          | Payer C&E Acct.<br>Name        | This is the Name of the Payer of the entry   |
| 8          | Box 7 Ref                      | The Reference Number or UCR is completed by the Declarant or Clearance<br>Agent when submitting the entry in Data Element 2/4 for AIS entries or Box<br>7 for AEP entries.                           |
| 9          | то ю                           | Transport Document ID is completed by the Declarant / Clearance Agent when submitting the entry  |
| 10         | Туре                           | This refers to the type of declaration or entry submitted by the clearance agent; it does not affect how the liability is calculated on the entry.   |
| 11         | ССТ                            | CCT is Common Customs Tariff, also known as Customs Duty   |
| 12         | Excise                         | Excise, duty on Alcohol and Tobacco products where applicable  |
| 13         | VAT                            | VAT - Value Added Tax  |
| 14         | Total                          | Total of CCT + Excise Duty + VAT   |
| 15         | VAT Post                       | Postponed VAT (1B2) figure. The amount of VAT postponed is <b>NOT</b> included in the total liability for collection.  |
|            | Figure 12: Descriptio          | n of weekly transactions field headings<br>15  |

#### 4.1.1 Description of Headings on Weekly Transaction List

#### 4.2 PDF Version of the Weekly Transaction List

The screenshot below shows a sample of a PDF version of a C&E Weekly Transaction List, please note that the CSV format gives more details for each entry.

|         |                                      |                           |                            |               | List of SAD/UCC Tra  | nsactions |     |        |     |       |                  |
|---------|--------------------------------------|---------------------------|----------------------------|---------------|----------------------|-----------|-----|--------|-----|-------|------------------|
| try No. | Date Imp/Ex<br>of C&E<br>Accept Num. | p Imp/Exp<br>EORI<br>Num. | Payer<br>C&E Acct.<br>Num. | Box 7<br>Ref. | TD ID                | Туре      | ССТ | EXCISE | VAT | TOTAL | VAT<br>Postponed |
|         | Figure 13:                           | Sample                    | e of week                  | ly transacti  | ons list in pdf form | at        |     |        |     |       |                  |
| 5       |                                      |                           |                            |               |                      |           |     |        |     |       |                  |
| 2       |                                      |                           | V.                         |               |                      |           |     |        |     |       |                  |
| 9       | X                                    |                           |                            | 2             |                      |           |     |        |     |       |                  |
|         |                                      |                           |                            | 4             |                      |           |     |        |     |       |                  |
|         |                                      | 1                         | ١.                         |               | 0                    |           |     |        |     |       |                  |
|         |                                      | Y                         |                            |               | · ?.                 |           |     |        |     |       |                  |
|         |                                      |                           |                            | 6             | 1                    |           |     |        |     |       |                  |
|         |                                      |                           |                            |               |                      | 6         |     |        |     |       |                  |
|         |                                      |                           |                            | 9             | 1                    | 0         | 4   |        |     |       |                  |
|         |                                      |                           |                            |               | 5                    |           | j.  |        |     |       |                  |
|         |                                      |                           |                            |               |                      |           |     | 0      |     |       |                  |
|         |                                      |                           |                            |               | 1                    | ٧,        |     |        |     |       |                  |
|         |                                      |                           |                            |               |                      | 0         |     | 1      |     |       |                  |
|         |                                      |                           |                            |               |                      |           | 0   |        | C   | ),    | 2                |
|         |                                      |                           |                            |               |                      |           |     |        |     |       | x                |
|         |                                      |                           |                            |               |                      |           |     |        |     |       |                  |

#### 5 C&E Monthly Statements & Sample

- Monthly statements are only produced in respect of the Payer, they are **not** produced for declarants or importers who are not payers.
- These statements should reach the customer's ROS inbox around the 8<sup>th</sup> of each month with details of entries affecting the Payer TAN account for the previous month. It will also include details of payments or credits in/out within the period.
- Monthly statements will show postponed accounting entry transactions.
- If a Payer does not have any transactions for a given month, a statement will not issue.
  - A Monthly Statement is available in ROS in downloadable CSV or PDF format. The CSV format will include the Declarant Name and postponed VAT figure.

Postponed VAT (1B2) figure is only available on the monthly statement for entries submitted through the AIS system. It is **NOT** included in the total liability figure for collection. If an amended entry is submitted whereby no amendment is made to the postponed VAT amount, the original postponed VAT amount will show in full on the amended entry. Thus the postponed VAT figure should only be included once in calculating totals.

#### For Import Entries submitted through the AIS system –

The Postponed VAT figure is included in the Postponed VAT column. The amount of VAT postponed is NOT included in the total liability for collection.

How to recognise an AIS entry - when your clearance agent has used the AIS system to submit the entry, the last digits of the MRN are a mixture of numbers and letters eg 21DUB2A123E12R0.

#### For Import Entries submitted through the AEP system -

The Postponed VAT figure will **NOT** be included in the Postponed VAT column. You will need to check with your software provider or clearance agent for the Postponed VAT figure.

How to recognise an AEP entry - when your clearance agent has used the AEP system to submit the entry, the last 9 digits of the MRN are all numbers eg 21DU4IM123456789

| ent is in PDF format. To read it you will re |  |   |
|--|--|---|
|  | uire Adobe Acrobat Reader on y   | our computer. Download Adobe Acrobat Rea                |
|  | er, you may be prompted to eithe   | er View file from its current location or to 9          |
| ent is in CSV format.                        |  |   |
| the download link below and select Save      | Target <u>As</u> (Firefox : <u>S</u> ave Link  | ( <b>As</b> ) from the pop-up menu.                     |
| r<br>h                                       | PDF file online.<br>here to view a copy of C&E Monthly Statem<br>nent is in CSV format.<br>a copy of C&E Monthly Statement to you<br>k the download link below and select Save 3 | here to view a copy of C&E Monthly Statement online CSV |

Figure 14: C&E monthly statement screen

#### 5.1 CSV Version of the C&E Monthly Statement

#### A List of payments/credits will be provided where applicable.

| Document Type         | Start date                      | End date     |                |                  |           |              |            |      |               |        |                  |       |                  |
|-----------------------|---------------------------------|--------------|----------------|------------------|-----------|--------------|------------|------|---------------|--------|------------------|-------|------------------|
| C&E Monthly statement | 01/02/2021                      | 28/02/2021   |                |                  |           |              |            |      |               |        |                  |       |                  |
| Cash Transactions     |                                 |              |                |                  |           |              |            |      |               |        |                  |       |                  |
| Date                  | Location                        | Туре         | Receipt Number | Amount           |           |              |            |      |               |        |                  |       |                  |
| 06/02/2021            | RevPay Sarsfield House Limerick | Payment      | >000000(       | X00000(          |           |              |            |      |               |        |                  |       |                  |
| 07/02/2021            | RevPay Sarsfield House Limerick | Payment      | X00000K        | X000000K         |           |              |            |      |               |        |                  |       |                  |
| 01/03/2021            |                                 | Credit Out   |                | X00000X          |           |              |            |      |               |        |                  |       |                  |
| 01/01/2021            |                                 | Credit In    |                | >0000000(        |           |              |            |      |               |        |                  |       |                  |
| SAD Transactions      |                                 |              |                |                  |           |              |            |      |               |        |                  |       |                  |
| Entry No.             | Date of Accept                  | Dec. C&E Num | Dec. EORI Num  | Dec. EORI Name   | Box 7 Ref | TDID         | Туре       | ССТ  | VAT<br>on CCT | Excise | VAT on<br>Excise | Total | Postponed<br>VAT |
| 21DUB1>000000000      | 23/02/2021                      | хоооооос     | IE)00000000    | >000000000000000 | >0000000  | N705>0000000 | Free       | 0    | 0             | 0      | 0                | 0     | х,хоос           |
| 21DUB1)000000000      | 15/02/2021                      | >00000000    | IE)00000000(   | >00000000000000  | 20000000  | N705X0000000 | Simplified | >000 | 0             | 0      | 0                | >000  | 0                |
| 21DUB1>000000000      | 23/02/2021                      | X0000000X    | IEX00000000    | >0000000000000   | хооооос   | N705X00000X  | Complete   | >>>> | 0             | 0      | 0                | 0     | Х,ХХХ            |

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Figure 15: C&E monthly statement payments and credits screen

## Document Type End date Start date 01/02/2021 **C&E** Monthly statement 28/02/2021 **Cash Transactions** Date Location Туре Receipt Amount Number 01/02/2021 Credit In Note 1 Also included - list of payments made during the month. 01/03/2021 Credit Out Note 2 Figure 16: C&E monthly statement heading description

#### 5.1.1 Description of the headings that appear on a C&E Monthly Statement.

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| Entry Transactions |                      |                    |                     |                      |                 |           |            |            |                  |            |                     |            |                  |
|--------------------|----------------------|--------------------|---------------------|----------------------|-----------------|-----------|------------|------------|------------------|------------|---------------------|------------|------------------|
| Entry<br>No.       | Date<br>of<br>Accept | Dec.<br>C&E<br>Num | Dec.<br>EORI<br>Num | Dec.<br>EORI<br>Name | Box<br>7<br>Ref | TD<br>ID  | Туре       | сст        | VAT<br>on<br>CCT | Excise     | VAT<br>on<br>Excise | Total      | Postponed<br>VAT |
| Note<br>3          | Note<br>4            | Note<br>5          | Note<br>6           | Note<br>7            | Note<br>8       | Note<br>9 | Note<br>10 | Note<br>11 | Note<br>12       | Note<br>13 | Note<br>14          | Note<br>15 | Note<br>16       |

Figure 17: C&E monthly statement entry heading descriptions

| Note       | Heading on Monthly<br>Statement                   | Description   |
|------------|---|---|
| Note 1     | Credit In (on the 1 <sup>st</sup> of each month)  | Unused cash automatically carried forward from the previous month; this occurs on the 1 <sup>st</sup> of each month   |
| Note 2     | Credit Out (on the 1 <sup>st</sup> of each month) | Unused cash automatically carried froward to following month, this occurs on the 1 <sup>st</sup> of each month.   |
| Note 3     | Entry No.   | The Entry number or MRN (Master Reference Number also known as<br>Movement Reference Number) is a unique number that is<br>automatically generated by the Import system once the entry is<br>submitted. |
| Note 4     | Date of Accept                                    | Date that the entry is accepted by the system   |
| Note 5     | Dec. C&E Num                                      | This is the Declarants/Clearance Agents C&E TAN number  |
| Note 6     | Dec. EORI Num                                     | This is the Declarants/Clearance Agents EORI number   |
| Note 7     | Dec. EORI Name                                    | This is the Declarants/Clearance Agents Name  |
| Note 8     | Box 7 Ref   | The Reference Number or UCR is completed by the Declarant or Clearance Agent when submitting the entry in Data Element 2/4 for AIS entries or Box 7 for AEP entries.                                    |
| Note 9     | TD ID   | Transport Document ID is completed by the Declarant / Clearance<br>Agent when submitting the entry  |
| Note<br>10 | Туре  | This refers to the type of declaration or entry submitted by the clearance agent; it does not affect how the liability is calculated on the entry   |
| Note<br>11 | сст 🕤   | CCT is Common Customs Tariff, also known as Customs Duty  |
| Note<br>12 | VAT on CCT  | Amount of VAT charged on CCT (Customs Duty)   |
| Note<br>13 | Excise  | Excise, duty on Alcohol and Tobacco products  |
| Note<br>14 | VAT on Excise                                     | Amount of VAT charged on Excise   |
| Note<br>15 | Total   | Total of CCT + VAT on CCT + Excise Duty + VAT on Excise   |
| Note<br>16 | Postponed VAT                                     | Postponed VAT (1B2) figure. The postponed VAT is <b>NOT</b> included in the total liability for collection  |
|            | Figure 18: C&E Monthly Statem                     | ent field descriptions  |
|            |   |   |

#### 5.2 PDF Version of the C&E Monthly Statement

The screenshot below shows a sample of a PDF version of a C&E Monthly Statement, please note that the CSV format of the Monthly statement gives more details for each entry.

| 7 | List of Cash Transactions Debited/Credited During the Month  |  |                                |                |                                    |                      |                               |              |                     | Page   | 2                            |
|---|--|--|--------------------------------|----------------|------------------------------------|----------------------|-------------------------------|--------------|---------------------|--------|------------------------------|
| - |  | Location   |                                |                | Туре                               |                      | Re                            | ceipt Number |                     | Amount |                              |
|   | 1/3/2021<br>1/2/2021<br>1/2/2021 R   | RevPay Sarsfield House Limer                     | dk                             |                | Credit Out<br>Credit In<br>Payment |                      | 2<br>Tot                      | als          |                     |        |                              |
| 3 | Entry No. Date Dec.<br>of C&E<br>Accept. Num.  | Dec. Box 7<br>EORI Ref.                          | ADIUCC Transactions I<br>TD ID | ncluded in Det | ermining Bala                      | ance/Liabilit<br>CCT | y of Acco<br>VAT<br>on<br>CCT | EXCISE       | VAT<br>on<br>EXCISE | TOTAL  | Postponed<br>VAT             |
|   | Total CCTIVAT on CCT Paid in<br>Total CCTIVAT on CCT to be C<br>Current SADIUCC Excise/VAT<br>Current SADIUCC Excise/VAT | Collected on 15/3/2021<br>on Excise Paid in Cash | -                              | Total Amount   |                                    |                      |                               | 0.00         | 0.00                | 0.00   | 0.00<br>0.00<br>0.00<br>0.00 |

Figure 19: C&E monthly statement pdf version