## Article 38 (5) of the UCC – Simplified Procedures referred to

Document last reviewed December 2024

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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.

UCC Article	Simplification Procedure (brief)
166	IMports: release for FC on incomplete/simplified SAD Declaration Simplified Declaration Procedure
182	IMports: Entry in the Declarants Records (EIDR) (SAD presented after clearance)
167	Simplified Declaration Procedure – but for Customs Warehousing
182	Entry in the Declarants Records (EIDR) – but for Customs Warehousing
167, 182	Simplified Declaration and EIDR – but refers to PWEI approvals (IP /Temp imports)
182	Simplified Declaration – but refers to PWEI approvals (Exports @ Outward Processing)
166	EXports: release on incomplete/simplified SAD Declaration - Simplified Declaration Procedure
182	EXports: release on simplified Declaration -(SAD presented after export) Entry in the Declarants Records (EIDR)
155 (2)	Approval as Authorised Regular Shipping Company – OMS trade
155 (2)	Approval as Authorised Regular Shipping Company – OMS trade
153 (2)	Use of commercial docs in place of Status docs @ Authorised Consignors
206 of the IA	Use of electronic manifests procedures by regular approved Shipping Companies (inc. delayed presentation)
233	General Provisions concerning simplifications: guarantees, loading lists, seals, exemption from prescribed itinerary, authorised consignor, authorised consignee, ref to movement by Rail or large container, Air, Sea, Pipeline, or as in Article 97(2) – other types of simplifications agreed between member states.
230	Authorised Consignee Status – for TIR transactions