

## Manual on the Control and Examination of Baggage

Document last updated December 2020

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## Section 1: Introduction

### 1.1 General

These Instructions update and revise the General Instructions relating to the Examination of Travellers' Baggage and reflect:

- Union legislation relating to the control of travellers and their baggage entering or leaving the Union
- National legislation relating to the laws which empower Customs to enforce Union legislation and seize goods, particularly those goods which are prohibited or restricted
- the development of risk analysis methods using information technology to enable staff to focus on high risk areas and make checks more effective
- procedures and administrative controls for travellers on entering or leaving the State.

These Instructions, as well as including all relevant legislative provisions, also reflect Revenue policy in the areas of customer service, health, safety and administrative controls.

### 1.2 Doubts or difficulties

Any cases of doubt or difficulty in relation to these Instructions should be referred to local management in the first instance. Difficulties relating to specific procedural matters which cannot be resolved in this manner should be reported to Import and Export Procedures Unit, Customs Division, which may be contacted by telephone at + 353 1 738 3676 or via email @ [exportpolicy@revenue.ie](mailto:exportpolicy@revenue.ie) or [importpolicy@revenue.ie](mailto:importpolicy@revenue.ie).

## Section 2: Law and Regulations

### 2.1 Law

The legislation governing the control of baggage of persons arriving in or departing from the Union is contained in:

- Articles 49, 50 and 139 of Regulation No. 952/2013 ([The Union Customs Code and associated Annexes](#)). Articles 37 to 47 of Commission Implementing Regulation 2015/2447 ([The Implementing Act and associated Annexes](#)).
- Articles 135, 137, 138, 140, 141 and 143 of Commission Delegated Regulation 2015/2446 ([The Delegated Act and associated Annexes](#)).

### 2.2 General effect of the Union rules

The general effect of the above-mentioned rules is:

- (a) To lay down the circumstances in which controls should take place on the baggage of persons arriving in the Union from third countries.
- (b) To make provision for the examination of the cabin and hold baggage of persons taking an intra-Union flight or sea crossing, in certain limited circumstances.

### 2.3 National legislation

The main national legislative provisions applying to the control and examination of travellers and their baggage arriving in the State (including detention, seizure of goods and search of person) are contained in the [Customs Act 2015](#) . [Appendix 8](#) of this manual contains other relevant legislative provisions.



## 2.4 Regulations on Allowances and flat rate of duty

### 2.4.1 Allowances

- [Article 41 of Council Regulation \(EC\) No. 1186/2009](#) provides for relief from Customs Duty on goods contained in the personal luggage of travellers coming from a third country provided such imports are exempt from VAT under national law adopted in accordance with the provisions of [Council Directive 2007/74/EC](#).
- [S.I. 480/2008](#) gives the force of law in Ireland to Directive 2007/74/EC and lays down the allowances for goods including excise goods that may be imported in baggage without payment of VAT and excise duty.
- [Article 32 of Council Directive 2008/118/EC](#) makes provision for relief from payment of excise duty in respect of goods acquired by private individuals for their own use in other member states.
- [S.I. 146/2010](#) makes provision for the indicative quantities of goods that may be imported into Ireland for personal use from other Member States without payment of excise duty.

### 2.4.2 Flat rate of duty

Provision is made under the following legislation for charging customs duty at a flat rate of 2.5% on non-commercial goods subject to customs duty contained in travellers' baggage, provided the total value of the goods subject to customs duty does not exceed €700 per traveller<sup>1</sup>.

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<sup>1</sup> Legislative Reference : Point D1 of Annex I, part one, section II of [Commission Regulation \(EC\) No. 1214/2007](#) amending Annex I to Council Regulation (EEC) No. 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff as amended by [Council Regulation \(EC\) No. 275/2008](#)<sup>1</sup>.

### 2.4.3 Brexit

The United Kingdom (UK) held a Brexit referendum on 23 June 2016. They subsequently invoked Article 50 of the Treaty on European Union.

As a result of those actions the UK has left the European Union (EU) and is now a non-EU country.

In January 2020, the European Parliament and the UK Parliament ratified the Withdrawal Agreement and the UK officially left at 11pm (GMT) on 31 January. The UK entered a transition period from 1 February until 31 December 2020. During this period the UK was treated, for the purposes of the movement of goods, services, and people, as if it were a full EU Member State.

Provisions relating to Northern Ireland are covered by the revised Protocol to the Withdrawal Agreement effective from 1 January 2021. The effect of the Northern Ireland Protocol allows for goods originating in Northern Ireland to be treated as Union goods when trading with the EU and vice versa.

Further details on the topic of Brexit can be found on the [Revenue website](#).

## 2.5 Conclusion

The list of Acts and Regulations outlined in [Appendix 8](#) and [Appendix 9](#) is not exhaustive. The summaries provided should not be taken as a legal interpretation and are for general guidance only. Officers should become familiar with the full text of the legislation under which they are operating. Hyperlinks to the relevant legislation have been provided but in cases of some older Acts the Revenue Library Service will be able to provide copies of the legislation to staff. The Library can be contacted at DDI (01) 6742030, (01) 6742019 or (01) 6742056.

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

[...]

A more recent version of this manual is available.

## Section 3: Role of Customs and Dealings with Public

### 3.1 General

The Mission Statement of the Revenue Commissioners is:

***“To serve the community by fairly and efficiently collecting taxes and duties and implementing Customs controls”.***

Officers in their role as part of Revenue’s front-line staff at the various points of import and export, provide a valuable service by enforcing EU Customs legislation and national laws relating to prohibitions and restrictions.

### 3.2 Relations with port/airport officials and others

Staff are to ensure that their presence, in ports and airports, does not give rise to friction with port/airport or shipping/airline staff, other service agencies or travellers. Officers are to exercise their powers with discretion and tact and in accordance with guidelines relating to the exercise of these powers.

### 3.3 Dealing with travellers

All officers dealing with travellers should always present themselves in full uniform.

Officers should be polite but firm in all their dealings with travellers and other persons concerned, including those who are suspected of having committed an offence.

When dealing with travellers, allowance should be made for the stress that they may be under when selected for questioning and/or search of their baggage. Travellers are often tense when challenged, particularly when they see other travellers exiting unchallenged. Also, travellers may have endured a very uncomfortable journey with the inherent delays associated with travel.

Officers should not react to provocative remarks and should always attempt to calm an inflamed situation by remaining objective and impartial.



### 3.4 Customer Service Charter

The [Customer Service Charter](#) represents a comprehensive statement of the standards and principles of service to which Revenue is committed. The public are entitled to rely on the terms of the Charter and to have the expectation that Revenue officials will comply with its terms. Officers should not regard insistence on the application of the terms of the Charter by taxpayers as obstructive and must respond in a positive manner to those who seek to rely on the Charter. In the context of the Charter, the word 'taxpayer' should be taken to mean all members of the public dealt with by an official in the discharge of Revenue's responsibility including those not involving a tax charge. A copy of the Charter is to be displayed prominently in all baggage halls and/or areas dealing with travellers.

### 3.5 Ombudsman

The [Ombudsman Act of 1980](#) allows investigation of complaints from members of the public who feel that they have been unfairly treated by certain public bodies including Revenue.

Officers are to note that the Ombudsman, appointed under the Act, has extensive powers and can demand any information, document or file from a body complained of and can require any official to give information about a complaint. The Ombudsman can consider all administrative actions and procedures including decisions, refusal or failure to take action.

### 3.6 Freedom of Information

The [Freedom of Information Act, 2014](#), provides that every person has the following legal rights:

- Access to official records held by Government Departments or other public bodies listed in the Act.
- To have personal information held on them corrected or updated where such information is incomplete, incorrect or misleading.
- To be given reasons for decisions taken by public bodies that affect them.

A record in the context of FOI includes:

- Paper records: books, letters, papers, loose papers, diaries, post-it notes and computer printouts.
- Electromagnetic: disks, servers, databases and CDs.
- Audio visual: films, x-rays, microfiche and microfilm.

The definition of a record is all embracing and therefore officers are reminded that anything they write, including reports, entries in notebooks or observations in a file may end up in the public domain.

### 3.7 Appeal procedure in relation to Customs and Excise matters

A formal appeal mechanism exists for persons wishing to appeal against decisions relating to both Customs and Excise matters. The procedures set out on the [Revenue website](#) are to be followed.

### 3.8 Public information

Supplies of up-to-date public information as listed in [Appendix 7](#) are to be kept at Customs offices at all airports/ports and should be made readily available to members of the public.

Officers should be aware of the contents of those public notices and be prepared to explain them to members of the public when requested.

## Section 4: Authorisation of Officers

### 4.1 Law

All officers involved in the control of travellers' baggage must have proper authority from the Revenue Commissioners to perform this function (Section 37 of the Customs Act, 2015).

These officers will be issued with a 'Combination Identity Card' by the Revenue Commissioners as evidence that they are authorised to perform functions under the Customs Acts and any statutes relating to excise duties (Section 858 of the Taxes Consolidation Act, 1997).

### 4.2 Authorisation

#### 4.2.1 Application

Local management must ensure that all officers assigned to travellers' baggage duties hold a 'Combination Identity Card'.

Information and guidance on the current procedure to be followed where authorisation/nomination/appointment by Revenue is required is contained in Chapter 2 of the [Customs Excise & Enforcement Manual](#).

#### 4.2.2 Custody of identity Card

On receipt of his or her 'Combination Identity Card', each officer is responsible for the safe custody of the card and must make it available to senior officers for inspection when requested. The 'Combination Identity Card' is in no circumstances to be used, on any occasion, by an officer other than the officer to whom it is issued or for a purpose other than for which it was issued.

### 4.3 Responsibilities of officers

It is the responsibility of each officer to ensure that the 'Combination Identity Card' is:

- kept safely by her or him
- reported immediately through normal channels if lost
- returned through normal channels when she or he is leaving her or his post and it is no longer required in the new position, e.g. transfer, change of duties, career break, retirement.

Officers must **always** while on official duties carry the "Combination Identity Card", which will be evidence of appointment as authorised officers under the provisions of the Customs Acts and any statutes relating to excise duties and will satisfy any obligation under those provisions to produce such authorisation on request.



## Section 5: Health and Safety

### 5.1 General

Health and safety measures introduced by airline companies, port and airport authorities, etc. are to be observed and complied with while performing official duties in areas which are under the management of these authorities. Officers must ensure that all visitors to Revenue offices comply with any legislative, security or other measures which are in force in the area and where such visits include entering restricted areas, e.g. airside at airports, that any special security or safety measures in force are adhered to.

### 5.2 Safety policy

**Revenue's Safety Policy** document sets out the general principles of the health and safety policy of the organisation and arrangements in place within Revenue in this regard. Local management should ensure that the document has been brought to the attention of all staff and that all new entrants are provided with a copy.

The attention of staff involved in the control of travellers' baggage at airports and ports is particularly drawn to sections on **Manual Handling** and **Special Operational Areas**.

### 5.3 Port and airport security

Officers are to comply with any obligations laid down by port and airport authorities such as security, access permits or the display of the authority's identity badge.

### 5.4 Ramp, marshalling, other special areas at airports and seaports

Officers whose duties involve visits to restricted areas, e.g. airside at airports, etc. are to comply with all safety standards set by airport and port authorities for staff operating in any special restricted areas. In accordance with the Safety Policy document, local management is to

communicate with the authorities responsible for these areas and obtain copies of any health and safety guidelines, safety booklets, directives, etc. which concern persons who have authorised access to airport and port areas. On receipt, local management must ensure that these are made available to Revenue staff concerned.

## 5.5 Presentation of baggage for examination

Travellers or their agents are obliged to bring their baggage to the proper place for examination and to open, unpack, repack, etc. when baggage is selected for examination (Section 12 of the Customs Act, 2015).

A notice to this effect is to be displayed prominently in examination areas.

Officers may assist with the lifting of baggage onto the examination bench in accordance with the Revenue Safety Policy document. Officers should always be aware that bags may be particularly heavy, and the traveller's attention should be directed to the air or shipping company concerned if assistance is required in such cases. Officers should be alert during the rummage of baggage to the danger of sharp objects which may be contained therein.

## 5.6 Operation and use of equipment

### 5.6.1 Test kits

The manufacturer's instructions are to be strictly followed when the 'Narcotic Identification Kit' is used for testing suspect substances. Particular attention is to be paid to the safe disposal of chemicals used during tests. Officers must always wear protective gloves when handling drugs or unknown substances. Suspect substances are **never** to be tested by officers through tasting, sniffing or ingesting.

### 5.6.2 X-Ray machine

The Safety Guidelines for the operation of X-Ray machines are to be followed.

## 5.7 Responsibilities of local managers

Local management is responsible for ensuring that manufacturers' instructions are received with all equipment used during examination of travellers' baggage. They are to circulate these instructions for the attention of all officers concerned, who in turn are to initial and date same to indicate receipt of the instructions.

A record of all Health and Safety instructions referred to in this Section and to whom circulated is to be maintained in each area.

A more recent version of this manual is available.

## Section 6: Third Country Traveller Arrivals

### 6.1 General

Union legislation is specific concerning procedures for the control of travellers' baggage, including crew personnel, at the points of entry to and exit from the Union. It is designed to ensure that all third country traffic comes under Revenue control.

It is important that the following controls and procedures are strictly and accurately enforced to ensure compliance with EU legislation and consistency of application with other Customs services of the European Union.

### 6.2 Law

The controls and formalities applicable to the cabin and hold baggage of travellers entering the Union by air or sea are governed by Union and national legislation. Specific details are set out in [Section 2](#), [Appendix 8](#) and [Appendix 9](#).

### 6.3 Travellers arriving by air direct from a third country

The baggage of travellers arriving direct from a third country at the international Union airports of Dublin, Shannon or Cork or at a Union airport approved for such traffic and whose journey ends in one of these airports will be subject to normal Customs controls at whichever airport the traveller disembarks (Article 139 of the Union Customs Code refers).

In practice, the airline or its representative and the airport authority arrange for the travellers to proceed directly to the baggage reclaim area.



#### 6.4 Travellers arriving on third country flights which stop over at another Union airport (Transit Flights)

Travellers on a flight which originated in a non-Union country (e.g. Switzerland or USA) and calls at a Union airport (e.g. Frankfurt or Shannon) - without disembarking its passengers - before continuing its journey to another Union airport (e.g. Dublin) must clear both their cabin and hold baggage at the final international Union airport (in this example Dublin) by exiting through the Red or Green Channel, as appropriate (Article 37(1) of the Implementing Act refers).

#### 6.5 Travellers arriving on a third country flight who transfer to an intra-Union flight (i.e. Transfer Travellers)

Travellers who arrive in the Union by air from a third country and who subsequently transfer to an intra-Union flight will be subject to controls on their cabin baggage at the first international Union airport of arrival. In such cases, goods in excess of the allowances declared or found at the first international Union airport are subject to import charges at the national rate, unless seizure action is appropriate as per [Section 18](#). The rates of excise duty and VAT are those applicable in that Union member state even though the passenger may be proceeding to another member state.

Controls on hold baggage will be carried out at the airport of arrival of the intra-Union flight provided that the latter is an international Union airport. Otherwise, controls on the hold baggage will be carried out before the transfer takes place at the international Union airport of transfer (e.g. New York to Shannon), where there is a transfer to a Union flight destined for:

- another international Union airport. Cabin baggage cleared at Shannon and hold luggage cleared at the final international Union airport
- a Union airport (non-international). Cabin and hold baggage cleared at Shannon.

In exceptional circumstances, controls on hold baggage which would not otherwise fall to be carried out at the first Union airport may be carried out there, where they prove necessary following controls on cabin baggage, e.g. where irregularities are discovered (Article 39 of the Implementing Act refers).

## 6.6 Travellers arriving from non-fiscal territories of the Union

It should be noted that certain territories, while part of the Customs territory of the European Union, are not part of its fiscal territory insofar as they do not apply the Union VAT and excise regimes.

These territories are:

- the Canary Islands
- 
- the Overseas Departments of the French Republic
- Mount Athos (Greece)
- the Aland Islands (Finland).

Travellers arriving from these territories with goods liable to VAT and/or excise duty will be subject to Revenue controls and VAT and/or excise duty will be payable on quantities in excess of the duty-free allowances (see [Appendix 4](#)). The payment of Customs duty does not arise in these cases.

## 6.7 Tourist or business aircraft (third country flights)

The baggage of persons arriving in the EU from third countries on tourist/business aircraft will be subject to Revenue control at the first international Union airport of arrival or at a Union airport approved for such traffic (Article 41 of the Implementing Act refers).

## 6.8 Travellers arriving by sea direct from a third country

The baggage of travellers arriving in the State by sea direct from a third country and where the journey ends in the State will be subject to normal Revenue controls at the port where the baggage is unloaded (Article 47 of the Implementing Act refers)

## 6.9 Aircraft Crew Allowances

Reduced allowances in respect of tobacco products, spirits, wine and beer apply to international transport crews coming from non-EU countries and non-fiscal territories of the EU. The full monetary allowance for passengers applies to crew (see [Appendix 5](#)).

## 6.10 Non-nationals suspected of entering the State irregularly

An officer, who during her or his normal duties, suspects that a passenger, pilot or crew member who is a non-national has entered the State irregularly, is to inform An Garda Síochána immediately by telephone. A formal note giving full details of the person suspected of being a non-national is also to be sent to the Department of Justice and Equality at 51 St. Stephen's Green, Dublin 2, D02 HK52. For the purposes of these instructions a 'non-national' means any person who is not a citizen of the EU or EEA (European Economic Area), i.e. Member States of the EU plus Norway, Iceland and Liechtenstein.

## Section 7: Intra-Union Traveller Arrivals

### 7.1 Revenue intervention on the movement of intra-Union travellers

**Under single market rules, Revenue intervention on a random basis on the movement of intra-Union travellers and baggage is not permitted.**

Therefore, any checks made on intra-Union travellers must be based on risk assessment, profiling and targeting as outlined in paragraph 13.3.

Local management is responsible for ensuring that the powers to stop travellers and examine baggage are exercised only where there are reasonable grounds for believing or suspecting that a national prohibition or restriction on importation or exportation is being breached or that an offence involving excisable products is being committed.

Intervention would also be justified in circumstances where controls and formalities are enforceable by virtue of Union provisions in force at any particular time, or where there is reason to doubt that a person entering or leaving the State has not come from or is not travelling to another Member State.

As a general rule, intra-Union travellers are under no obligation to make a declaration on entering the State. However, this is subject to the following exceptions:

- Certain goods liable to prohibition or restriction (See [Section 16](#))
- Excisable products imported for commercial purposes.

### 7.2 Reasons for intervention

When considering what intervention measures are appropriate in any particular case, officials should be conscious of the impact of such measures on the free movement of intra-Union travellers and their baggage. Officers need to exercise care and judgement in this area.

In addition to the risk factors mentioned at paragraph 13.3, the following are also to be noted as to what would constitute reasonable grounds for Revenue intervention in relation to intra-Union traffic:

- Direct evidence of irregularities, whether visual, aural or documentary (which would include information on non-revenue prohibitions and restrictions, received from relevant Government Departments or Agencies).
- Definite information received from reliable sources on an irregularity which requires a response.
- Where as a result of experience gained in dealing with particular traffic at a specific location or from information received from the Investigation and Prosecution Division or elsewhere, it is clear that the circumstances surrounding the arrival or departure of a person or goods closely resemble a profile established in relation to one or more previous offences of a serious nature.

### 7.3 Travellers arriving on intra-Union flights

Intra-Union travellers are not to be the subject of any Customs controls except for selective checks carried out in the particular circumstances set out in paragraphs 7.1, 7.2 and 13.3.

Travellers arriving at Dublin, Shannon or Cork airports who transferred to the flight at another Union airport from a third country flight will have had their cabin baggage cleared at the first international Union airport. Their hold baggage will, however, be subject to normal controls (Red/Green Channel) on arrival at Dublin, Shannon or Cork. Where on the examination of cabin baggage or hold baggage a suspicion of an irregularity arises, all of the baggage of the traveller concerned may be examined at that point (Article 39 of the Implementing Act refers).

Travellers arriving on an intra-Union flight who transfer to a flight outbound for a third country (e.g. from Paris transferring at Dublin) will have had their hold baggage checked at the international Union airport of departure. Any outward controls on cabin baggage (See [paragraph 8.2](#)) are to be carried out at the international Union airport of transfer (in this example Dublin) (Article 40 of the Implementing Act refers).



## 7.4 Transfer travellers

In the case of transfers from a third country flight to an intra-Union flight, the procedures outlined at paragraph 7.5 are to be followed.

## 7.5 Travellers boarding flights arriving from non-Union airports and continuing to another Union airport

The cabin baggage of travellers boarding a flight at a Union airport which originated in a non-Union airport and which is continuing to another international Union airport, will be subject to control at the final international Union airport (e.g. travellers boarding the New York - Shannon - Dublin flight at Shannon must clear all their baggage through Customs at Dublin by exiting through the Red or Green Channel, as appropriate). This is to ensure effective control of the third country baggage on board.

Goods contained in cabin baggage of such travellers will be regarded as third country goods where their Union status cannot be proved to the satisfaction of Revenue (Article 37 of the Implementing Act refers).

## 7.6 Travellers arriving on third country flights which stop over at another Union airport

The procedures outlined at paragraph 7.5 are to be followed.

## 7.7 Business or tourist aircraft (intra-Union)

The baggage of travellers arriving or departing on an intra-Union flight on board a business/tourist aircraft will not be subject to any controls except for selective checks carried out in the particular circumstances set out in paragraphs 7.1,7.2 and 13.3.

## 7.8 Landing places without a permanent Revenue presence

Where there is no permanent Revenue presence at individual aerodromes, airstrips etc, at which aircraft, including private aircraft, arrive from other member states, local management must pay particular attention to the control of such locations. The obvious dangers of these landing places being used for the smuggling of goods liable to prohibition or restriction on importation such as controlled drugs etc. should be borne in mind.

Local management must be familiar with the nature and extent of activity at all such locations and should assess the associated fiscal or other risks on an ongoing basis. It is important that appropriate controls are put in place to address these risks and that management are involved in monitoring their ongoing implementation.

## 7.9 Travellers arriving from other EU Member States who arrive in the State by sea

The baggage of travellers arriving from another EU member state on a vessel which commences its voyage in the EU and does not call at any third country port en route will not be subject to any controls on arrival in the State except for selective checks carried out in the particular circumstances set out in paragraphs 7.1, 7.2 and 13.3.

The baggage of travellers arriving in the State from another EU member state on a vessel which commences its voyage in a third country or calls at a third country port en route will be subject to control on arrival in the State, as if arriving from a third country (Article 47 of the Implementing Act refers).

## Section 8: Outward Baggage

### 8.1 Law

Refer to Section 31 of the Customs Act, 2015 for details of the powers of a Customs Officer to examine a person's baggage.

### 8.2 Travellers departing for a third country by air

Controls on the cabin and hold baggage of travellers who board a flight for a third country should be carried out at the airport at which they commence their journey provided it is an international Union airport or a Union airport approved for such traffic, regardless of whether or not the aircraft stops over at another airport in an EU member state en route (Article 37(2) of the Implementing Act refers).

Controls on the hold baggage of persons boarding an intra-Union flight for transfer at another Union airport to a flight the destination of which is a non-Union airport, will be carried out at the airport of departure of the intra-Union flight provided that airport is an international Union airport. The cabin baggage of such persons may be subject to checks at the airport where the traveller transfers to the flight departing for a third country.

Where, on the examination of cabin baggage or hold baggage suspicion of an irregularity arises, all of the baggage of the person concerned may be examined at that point (Article 40 of the Implementing Act refers).

### 8.3 Travellers on a flight which stops over at a Union airport en route to a third country

The cabin baggage of travellers who travel on an intra-Union leg of a flight outbound for a third country may be subject to Customs checks at the Union airport of disembarkation and the person concerned may be required to prove the Union status of articles contained therein (Article 37(2) of the Implementing Act refers).

## 8.4 Business or tourist aircraft

For persons departing from the Union for a third country on a business or tourist aircraft, any controls will be carried out at the last international Union airport or Union airport approved for such traffic from which the flight departs (Article 38(b) of the Implementing Act refers).

In the case of persons who transfer from a tourist or business flight onto a scheduled or charter flight departing for a third country, any controls will be carried out at the international Union airport from which such flight departs (Article 41(2) of the Implementing Act refers).

## 8.5 Travellers departing for other EU Member States by air

The baggage of travellers departing on an intra-Union flight for a Union destination should not be subject to any controls on departure except for selective checks carried out in the particular circumstances set out in paragraphs 7.1, 7.2 and 13.3 (Article 49 of the Union Customs Code refers).

## 8.6 Travellers departing for a third country by sea

Controls on the baggage of travellers departing on a vessel to a place outside the Union will be carried out at the port at which the baggage is loaded even if the vessel is due to call at a port in another EU member state en route (Article 47 of the Implementing Act refers).

## 8.7 Travellers departing for other EU Member States by sea

The baggage of travellers departing on an intra-Union sea crossing for a Union destination will not be subject to any controls on departure except for selective checks carried out in the particular circumstances set out in paragraphs 7.1, 7.2 and 13.3 (Article 49 of the Union Customs Code refers).

## 8.8 Examination of baggage

Accompanied baggage of travellers departing from the State need not be examined except where there is reason to suspect that the baggage contains:

- Prohibited or restricted goods
- Cash suspected of being the proceeds of crime
- Cash that will be used for criminal purposes.

Where an officer suspects that outbound baggage contains prohibited or restricted goods and such baggage is checked in for the flight she or he should make arrangements with the carrying airline or its agent to recall the baggage for examination. Where, however, the baggage is already loaded onto the aircraft and the recall would result in a delay in the departure of the flight, local management are to be consulted beforehand.

## 8.9 Articles exported with the intention of being re-imported

In order to facilitate re-importation without payment of duty, items, other than those regarded as Merchandise in Baggage, in travellers' baggage (e.g. musical instruments, cameras, fur coats, radios, etc.), which are being exported to a third country with the intention of being re-imported, may be produced for examination by an officer prior to exportation. Any accompanying documents which indicate that the items are entitled to be re-imported free of duty/tax should be stamped by the officer.

## 8.10 VAT Retail Export Scheme

### 8.10.1 General

The Retail Export Scheme allows certain people who purchase goods in Ireland to get a refund of the Value-Added-Tax (VAT) paid.

In order for a refund to apply, a person who qualifies under the scheme must purchase goods in Ireland, and then take them to a location outside the EU.



This generally means tourists visiting Ireland from countries outside the EU, other non-resident travellers and also Irish or EU citizens who are leaving to take up residence outside the EU for at least 12 consecutive months.

### **Qualifying goods**

These are goods (other than goods transported by the traveller for the equipping, fuelling and provisioning of pleasure boats, private aircraft or other means of transport for private use) which are supplied within the State to a traveller and which are exported by or on behalf of that traveller by the last day of the third month following the month in which the supply takes place.

If a refund is due, it will be paid directly to the tourist/traveller by the retailer who made the supply, or by a VAT refund agent.

### **VAT refund agent**

This is a person who supplies services which consist of the procurement of a zero rating or repayment of tax in relation to supplies of qualifying goods, in return for a fee charged to the traveller. These agents are situated at the main airports.

Revenue **does not** make any refunds directly to tourists/travellers under this scheme.

#### 8.10.2 Role of Customs

Customs role is confined to the verification and certification of export on relevant documents e.g. invoices, etc.

For more detailed instructions see the [Customs Manual on Import VAT](#)

## Section 9: Visiting Cruise Liners and Pleasure Craft

### 9.1 Visiting cruise liners from third countries

The controls and procedures outlined at paragraph 6.8 are to be followed for travellers and their baggage who are terminating their journey in the State. Local management must ensure that suitable arrangements are in place for the control and examination of baggage of such travellers.

Local management may grant special facilities in respect of visits made by ships to a port or to successive ports in the State during a holiday cruise where the journey commences from, calls at or terminates in a non-Union port. In all cases where it is intended that a cruise liner will visit the State, with the specific purpose of allowing passengers to disembark, the shipping company must give prior notice to Revenue so that attendance can be arranged, as necessary. (Section 8 of the Customs Act, 2015 refers).

Travellers on cruise liners are permitted to come ashore at any time for the purpose of sightseeing and shopping trips provided no baggage is landed, apart from used personal items normally required on such trips. However, where it is intended to land any baggage, specific prior notification must be given to Revenue.

Examination of travellers' baggage, including the baggage of travellers landing to proceed to join the cruise at another port of call in the State, is, in the absence of suspicion and taking account of any perceived risks, to be kept to a minimum.

### 9.2 Maintenance of records

A record is to be maintained at ports of all calling cruise liners indicating:

- Name of shipping company that made the request for attendance by Revenue
- Date request received
- Name of ship
- Third countries visited (prior to calling, if any)
- Action taken (if any)

- Seizure reference of goods seized (if any)
- Any other details deemed useful for the control of future visits by cruise liners.

### 9.3 Pleasure craft

In the case of pleasure craft, controls and formalities may be carried out in any Union port on the baggage of persons on board, whatever the origin or destination of these craft (Article 46 of the Implementing Act refers).

Where the officer is satisfied that any baggage carried is in free circulation, no action need be taken except for selective checks carried out where reasonable suspicion exists in accordance with paragraphs 7.1, 7.2 and 13.3. However, where the baggage contains third country goods in excess of duty-free allowances, any import charges due are to be assessed, collected and accounted for and a receipt issued in all cases (see [Section 18](#)). For further information please see note on 'Temporary Admission from a country outside the European Union (EU) of Pleasure Boats and Private Aircraft' in [Appendix 7](#).

## Section 10: Licensed Aerodromes

### 10.1 Customs facilities at certain licensed aerodromes

Except where allowed by Revenue, all flights arriving from or departing for third countries or areas outside the fiscal territory of the Union and all flights carrying:

- Third country goods
- Travellers who have originated in a non-EU country and are not cleared at another Union airport
- Goods subject to import/export prohibition or restriction

may not land at or take off from an airport, aerodrome, airstrip or any place other than an international Union airport. A complete list of international Union airports and licensed Aerodromes is set out in [Appendix 10](#).

Similarly, all flights departing with goods for export from the EU must take off from an international Union airport unless authorised by Revenue. Authorisation may, however, be granted to licensed aerodromes in respect of third country traffic in accordance with the Civil Aviation Manual.

### 10.2 Role of Enforcement staff

Staff employed on enforcement duties should be conscious of the danger of private aircraft using aerodromes (licensed or otherwise) for the illegal importation/exportation or movement of prohibited drugs, arms and ammunition or other illicit traffic.

The baggage of persons arriving or departing on an intra - Union flight by a business or tourist aircraft is not to be subject to any Customs controls except for selective checks carried out in the particular circumstances set out in paragraph 7.1,7.2 and 13.3.

## Section 11: Baggage Category Types

### 11.1 Goods for diplomatic and consular representatives and other persons entitled to diplomatic status treatment.

#### 11.1.1 Personal baggage

The personal baggage of diplomatic agents, consular officers, the Secretary General of the UN, all Assistant Secretaries-General of the UN, the Executive Head of each Specialised Agency of the UN and families of the above-mentioned is not to be examined unless there are serious grounds for suspecting that it contains articles not covered by the exemptions listed or articles that are subject to prohibition or restriction. Examinations should be carried out only following consultation with the relevant Assistant Principal and should be made in the presence of the person concerned.

A complete list of persons/institutions entitled to privileged treatment is contained in the Import Procedures Manual.

#### 11.1.2 Privileged persons-general directions

Packages addressed to Foreign Ambassadors or Consuls, bearing the seal of their foreign office and the words '**Diplomatic**' Bag are, if the officer has no reason for doubt, to be cleared immediately without internal examination or formality. Under no circumstances are the packages to be opened without special directions.

Correspondence addressed to the UN and its Specialised Agencies delivered by courier or in bags is to receive the same treatment.

#### 11.1.3 Lists of accredited Diplomatic and Consular Representatives

Lists of persons entitled to diplomatic privilege are supplied by the Department of Foreign Affairs and Trade to Authorisations and Reliefs Unit, Customs Division. Copies are circulated to all officials concerned in ports and airports. Where an application is received from a person whose name is



not on the list, Protocol 2 Section, Protocol Division, Department of Foreign Affairs and Trade (Tel: (01) 408 2000) is to be contacted for clarification.

#### 11.1.4 Goods subject to prohibition or restriction

Prohibitions and restrictions may not be imposed in respect of goods imported **for official use** by the UN, Specialised Agencies of the UN, Communities named in the Protocol on the Privileges and Immunities of the EU and the institutions mentioned in the first paragraph of this section (persons/institutions entitled to privileged treatment). However, articles imported under such exemption are not to be sold in Ireland without the prior approval of Revenue. Publications of these bodies are not subject to prohibition or restriction.

Normal prohibition rules apply to goods imported by consular officers or non-diplomatic consular employees of the USA. However, goods subject to quantitative restriction may be imported over and above the applicable quota or limits provided they are for personal use or the personal use of the family of the consular officer or non-diplomatic consular employee concerned.

### 11.2 Accompanied baggage

Accompanied baggage means the whole of the baggage which the traveller is able to present to Revenue upon her or his arrival in the State as well as baggage which she or he presents later, subject to proof that such baggage was registered as accompanied baggage at the airport of departure.

### 11.3 Unaccompanied baggage

Unaccompanied baggage is baggage imported unaccompanied by the owner and usually arises in circumstances where the traveller has a lot of baggage (possibly including sports equipment for use during the traveller's stay) and it is more convenient for the traveller to consign the baggage as freight. Where the baggage contains personal effects or goods for sports purposes being imported temporarily by travellers with an itinerary that clearly indicates their intention to leave the country and to re-export their belongings, their unaccompanied baggage may be imported

under the Temporary Admission arrangements using an oral Customs declaration, supported by an inventory form completed by the importer. See the [Temporary Admission Manual](#) for further instructions.

Otherwise, goods contained in unaccompanied baggage should be declared in the normal way using the Automated Import System (AIS). Goods imported in unaccompanied baggage are not eligible for duty-free allowances and may be cleared only on payment of duty and/or VAT.

Dutiable articles not declared are to be detained and an explanation sought from the owner. A written notice on Form C&E 125 (notice of detention) stating the reason for detention is to be given to the owner (if present) or sent to her or him at the address given on the form and a copy placed in the baggage.

**AIS changes:**

Since 23 November 2020 AEP for imports was replaced by Revenue's Automated Import System (AIS). You will find further information in the [Automated Import System \(AIS\)](#) section on the Revenue website

The dutiable articles may subsequently be cleared on payment of duty if the officer is satisfied there was no deliberate attempt to evade payment of duty and/or VAT, otherwise seizure action should be considered.

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

[...]

#### 11.4 Mishandled baggage

When a traveller arrives on a flight from a third country or from one of the territories listed in [paragraph 6.6](#) without her or his baggage due to it having been mishandled or misdirected she or

he must complete a declaration for mishandled or delayed baggage (see [Appendix 11](#)) and present it to the airline. This form will be presented to Revenue by the airline upon locating the missing baggage and this acts as the declaration. Mishandled baggage is eligible for the duty-free allowances. However, undeclared articles found on examination are to be detained and Form C&E 125 issued. The procedure outlined in paragraph 11.3 may be followed for dealing with these articles.

Officers are to be alert to the possibility of third country baggage being removed without being presented to Customs for clearance.

## 11.5 Unclaimed baggage

### 11.5.1 General

Unclaimed baggage is baggage remaining unclaimed after a period of three months, despite searches by the carrying airline which failed to locate the owner. The baggage is stored by the airline company pending clearance. High duty goods, i.e. spirits, tobacco products, etc. and goods liable to prohibition or restriction should be detained in accordance with [paragraph 17.3](#).

### 11.5.2 Security

Arrangements are to be made with shipping/airline companies to ensure that unclaimed baggage is stored in a designated area apart from other categories of baggage. Spot checks are to be carried out occasionally to ensure that this arrangement is being followed. An explanation should be requested from the shipping/airline company in question if any discrepancies are discovered. If discrepancies persist, local management is to insist on a separate dedicated lock-up room for storage of unclaimed baggage accessible to authorised persons and Revenue staff only.

## 11.6 Merchandise in Baggage (MIB)

### 11.6.1 General

Merchandise in baggage (MIB) can be described as the importation of goods intended for commercial purposes included in a traveller's baggage. Such importations include goods imported for free circulation into the EU from third countries and goods imported temporarily for a specified time after which they will be re-exported outside the EU. Both categories of goods must in all cases be declared in the Red Channel.

### 11.6.2 MIB Register

An MIB register is to be maintained in the baggage hall to record all commercial transactions. The following information should be recorded:

- Local Serial No
- Date of import
- Importer's name and address and VAT No (if any)
- Consignor's name and address
- Description and value of the goods
- Reason for detention
- Clearance details
- Officer's signature
- Importer/agent's signature on release of goods.

### 11.6.3 Goods for release into free circulation

- a) Where the value of the goods exceeds €260 they are to be detained and the importer advised to clear the goods on a Customs declaration. An account of the transaction is to be recorded in the MIB register (see paragraph 11.6.2).
- b) Where the value of the goods is less than €260 and the importer is registered for VAT, they are to be cleared without production of a Customs declaration, but any Customs duty due

is to be collected and a receipt issued. An account of the transaction should, however, be recorded in the MIB register (see paragraph 11.6.2).

- c) Where the value of the goods is less than €260 and the importer is not registered for VAT, the goods may be cleared without production of a Customs declaration on payment of any Customs duty and/or VAT applicable and a receipt (C&E 305) is to be issued. An account of the transaction is to be recorded in the MIB register (see paragraph 11.6.2).

In the case of (a), (b) and (c) above, documentary evidence of value should in all cases be sought and any licensing requirements must be complied with before goods can be released. If evidence of value cannot be produced, the goods should be released only when the officer is satisfied with the declared value.

#### 11.6.4 Temporary imports

Instructions on the exemption from Customs duty and VAT for certain goods temporarily imported from third countries are contained in the [Temporary Admission Manual](#).

#### 11.6.5 ATA Carnets

An ATA Carnet is an approved international document (incorporating an internationally valid guarantee) which can be used in lieu of national documents and as security during the period of temporary admission of certain goods. The procedure for dealing with ATA Carnets is set out in the Temporary Admission Manual.

#### 11.6.6 Export of commercial goods in baggage

Commercial goods in baggage not exceeding a value of either €1,000 or 1,000 kg in mass may be declared for export under an oral customs declaration. A customs declaration is required for the export of commercial goods in excess of the thresholds described.



## Section 12: Ticketing and Baggage Tags

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

[...]

more recent version of this manual is available.

## Section 13: Control, Selection and Examination

### 13.1 Control of baggage

#### 13.1.1 Control

The control of third country travellers' baggage is essential from the time of arrival of the conveyance to clearance from official charge. Such travellers and their baggage should proceed directly from the conveyance to Customs control and exit via the Green or Red Channel as appropriate. Officers are to maintain a complete but unobtrusive surveillance at the import and export control points until such travellers exit the baggage examination area (See Sections 6 and 7 of this manual).

#### 13.1.2 Law

Authorised officers have the power to stop and question travellers arriving from third country destinations, who have not previously come under Customs control in the Union and examine their baggage if considered necessary (Sections 12, 14, 15 & 17 of the Customs Act, 2015 refer).

#### 13.1.3 Presentation of baggage to Customs

In the case of baggage subject to Customs examination, all items of baggage of each traveller must be presented to Customs at the one time unless such items of baggage are mislaid or mishandled (see paragraph 11.4) by the carrier. The extent of an officer's examination should be governed by the perceived risks as outlined in Section 13.3. Officers should not prolong a search unnecessarily and once satisfied that Revenue's obligations have been complied with, the traveller should be allowed to proceed.

#### 13.1.4 Opening of baggage

The law provides that it is the responsibility of the traveller to open, unpack and repack baggage (Section 12 of the Customs Act, 2015 refers).

### 13.1.5 Customs declaration not required

Travellers accompanied baggage, including personal, household and professional effects imported from outside the EU, does not require a Customs declaration.

Waiver of the declaration is also allowed for certain importations of merchandise in baggage as outlined in paragraph 11.6. Such goods are declared for release for free circulation by going through the green or “nothing to declare” channel in a customs office, where the two channel systems are in operation (Article 138 of the Delegated Act refers).

Mishandled baggage (see paragraph 11.4) is to be cleared using a declaration for mishandled or delayed baggage (see [Appendix 11](#)).

## 13.2 Declarations for third country imports

### 13.2.1 Oral declaration

The Union Customs Code Implementing and Delegated Provisions allow for the making of oral declarations for the release of goods for free circulation in certain, limited circumstances.

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

[...]

In addition to goods of a non-commercial nature, an oral declaration may be made for goods of a commercial nature contained in a traveller’s personal baggage provided the total value per consignment and per declarant does not exceed either €1,000 in value or 1,000kg net mass (Article 135 (1(b)) of the Delegated Act refers).

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

[...]

### 13.2.2 Customs Declaration

In normal circumstances a Customs declaration for goods in baggage is not required. However, a declaration is required in some cases as follows:

- Goods of a commercial nature, in excess of either €1,000 in value or a net mass of 1,000kgs.
- Mishandled baggage.
- Value of goods in dispute.

Travellers may lodge a paper-based Customs declaration in respect of goods carried by them (Article 143 of the Delegated Act refers).

### 13.3 Selection and examination

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

[...]

Customs staff are to co-operate fully with An Garda Síochána if they make a request for the examination of a traveller's baggage. In any case where a detailed examination is requested by An Garda Síochána the reason for the request should be sought by the officer and every effort should be made to comply with the request. Any goods found or declared are to be charged with duty and/or VAT, unless seizure action is appropriate. Officers should keep a record of the request in their Revenue Notebook C&E 1110, including the name of the Garda who requested the examination and the reason for the request.

(See section of the Customs and Excise Enforcement Manual relating to the use of Revenue notebooks by staff).

A more recent version of this manual is available.



## Section 14: Search of Person

### 14.1 General

The legislation outlined in the Customs and Excise Enforcement Manual gives authorised officers extensive powers to carry out search of persons. However, a person should only be searched where there is a strong suspicion that dutiable or prohibited goods are concealed on the person and that Revenue is being seriously defrauded thereby or prohibitions seriously evaded.

In the vast majority of cases, however, a search of person will usually be carried out only where controlled drugs are believed to be involved.

### 14.2 Law

The legislation governing the search of person is outlined in the Customs and Excise Enforcement Manual.

### 14.3 Procedure for search of persons

Section 30(2) of the Customs Act 2015, which deals with the search of persons, lays down three conditions which must be met before the search of a person can take place:

- As far as practicable, the person being searched understands the reason for the search and that it is conducted with due respect for that person.
- The person, unless consent is so given, shall not be searched by an officer or other person of another sex (who is not a registered medical practitioner or a registered nurse).
- Where the search of the person involves the removal of clothing, (other than headgear or a coat, jacket, glove or similar article of clothing), no other officer or person of another sex shall be present unless either that person is a registered medical practitioner or a registered nurse, or the officer considers that the presence of that person is necessary by reason of the violent conduct of the person being searched.

#### 14.4 Permission to search

The permission of local management as specified in the Customs and Excise Enforcement Manual must be obtained before a search of person is carried out.

#### 14.5 Place in which search is to be conducted

A search of person must always be conducted in a room to which the public does not have free access. Windows are to be screened and doors are to be secured to ensure complete privacy.

#### 14.6 Types of searches

- Pat-down search

This involves a search of a suspect's outer clothing but does not include the removal of clothing.

- Intimate body search

This means the physical examination of an undressed/stripped person by an officer or medical practitioner to verify if drugs are concealed on the suspect.

- Internal body search

Officers are reminded that they have no powers to carry out an internal body search.

#### 14.7 When to search a person

A traveller should not be subjected to an intimate body search unless:

- (i) There are grave reasons for suspecting that she or he may have drugs concealed or that Revenue is being seriously defrauded.

(ii) Other reasonable search procedures have been completed (baggage and outer clothing).

#### 14.8 'Meeters and Greeters'

Section 30 of the Customs Act 2015, allows an officer to search a person who is not a traveller found at or in the vicinity of any port or airport or land frontier where the person is suspected of carrying drugs.

#### 14.9 Record of search

A detailed record of every search of person is to be kept at each port/airport, showing the name and address (if known) of the person searched, the reason for and the result of the search, the name of the official authorising the search and the names of the officials who carried it out.

#### 14.10 Training

Local managers are to ensure that all staff involved in search of persons, have received appropriate training.

## Section 15: Exit Channels for Travellers Arriving

### 15.1 European Union legislation

Travellers arriving from third countries are required to make a Revenue declaration for customs purposes. This can be done in the following ways:

- Where the two-channel system is in operation, by electing to enter and entering the Green ('Nothing to Declare') or Red ('Goods to Declare') Channel.
- By going through a customs office which does not operate the two-channel system without spontaneously making a customs declaration (Article 141 of the Delegated Act refers).

Goods are considered to be presented to Revenue, the customs declaration accepted, and release granted at the time of the act referred to above (Article 218 of the Implementing Act refers).

A person entering the State who leaves a port or airport where a channel system is in place without making a declaration in the red channel is deemed to have declared that they have no goods that are liable to duty or tax or that may be subject to prohibition or restriction on importation (Section 12(3) of the Customs Act 2015 refers).

Where a check reveals that the goods contained in a traveller's baggage are not allowed under this type of declaration, those goods shall be considered not to be covered by a Customs declaration (Article 219 of the Implementing Act refers).

### 15.2 National legislation

- A traveller arriving in the State is obliged by law to declare anything included in her or his baggage or brought with her or him which on importation is subject to any prohibition or restriction or to any duty or tax (Section 12 of the Customs Act 2015 refers).
- A person entering or leaving the State must answer questions which may be asked by any authorised officer with respect to her or his baggage or goods brought with her or him and if required is obliged to produce all of her or his baggage, or anything carried, for examination.

Checks on persons or their baggage arriving from another EU Member State or departing to another EU Member State are to be carried out only to the extent that there is reason to believe that there may be goods included in the baggage or brought with her or him which are subject to any prohibition or restriction on importation or exportation (see [Section 16](#) of this manual)(Section 12 & 31 of the Customs Act 2015 refers).

- Any person failing to declare anything or to produce any baggage is liable to a penalty and anything found concealed or not declared is liable to forfeiture (Section 14, 15 & 17 of the Customs Act 2015 refers).

### 15.3 Travellers arriving

Travellers arriving by sea, rail and road will be predominantly Union travellers except for ferries from Great Britain and third country cruise liners calling at the larger ports during the summer season, for which procedures at Section 9 of this manual are to be followed.

Travellers arriving by air or in transit from non-Union countries come under Revenue control by exiting via the Green or Red Channel at the international Union airports at Dublin, Shannon and Cork.

Travellers arriving by air from other Union member states do not come under Revenue control and may exit via the Blue Channel, unless it is suspected that un-customed goods, or prohibited or restricted goods are being carried (see [Section 16](#) of this manual).

Travellers arriving at licensed aerodromes approved for third country flights will be controlled by Revenue enforcement officers. Travellers arriving by sea will exit directly from the port and will generally not come under Revenue control unless third country travellers are disembarking who have not previously come under control at another Union port.



## 15.4 Exit channels

### 15.4.1 Green Channel

A person declares by entering the Green Channel that she or he has no articles in her or his baggage or with her or him, which are on importation subject to any prohibition or restriction, or to any duty or tax apart from such dutiable articles that she or he is entitled to import free of duty and tax (Articles 138 and 141 of the Delegated Act refer).

The procedures set out in Section 13 are to be followed in respect of travellers who are selected for examination.

### 15.4.2 Red Channel

A person declares by entering the Red Channel that she or he has goods to declare or is in doubt as to her or his allowances or does not know the procedures.

### 15.4.3 Blue Channel

The Blue Channel is not defined in law. It is merely a convenient way of informing intra-Union travellers how to exit the baggage collection area. However, authorised officers may intervene in the Blue Channel where there are reasonable grounds for suspecting that a national prohibition or restriction on importation is being breached or that an offence involving excisable products is being committed (see paragraphs 7.1, 7.2 and 13.3 of this manual).

**Under no circumstances should the Blue Channel be blocked off to intra-Union travellers.**

### 15.4.4 Ports and airports not operating a Green/Red Channel system

In the case of arrivals at ports and airports where no Green/Red Channel is in place, any traveller selected for examination should be asked to state whether she or he is a visitor or returning resident – the response to this may be relevant in determining reliefs. The following question is to be put to such travellers:

- “Have you in your possession anything liable to duty or restriction on importation”?

- If the traveller is in doubt as to the question, the officer should explain the system of duty-free allowances and the type of goods liable to prohibition or restriction on importation.
- The following supplementary question should be put to Union residents returning from third countries.
- “Are you wearing or have you in your possession anything acquired abroad or on the ship/aircraft or at a duty-free shop on your outward and/or return journey”?

A more recent version of this manual is available.

## Section 16: Prohibitions and Restrictions

### 16.1 General

It is important for officers to be aware that the importation of certain goods into the State is prohibited or restricted. It should be noted that certain prohibitions and restrictions apply to all goods irrespective of their origin, while in the case of others there may not be a prohibition or restriction with intra-Union movement of such goods. If clarification of any matter relating to prohibitions or restrictions is required officers should contact Prohibitions and Restriction Unit at – Tel: 01 738 3676 or email [RevenueCustomsProhibitionsRestrictions@revenue.ie](mailto:RevenueCustomsProhibitionsRestrictions@revenue.ie)

### 16.2 Categories of prohibited/restricted goods

The following is an illustrative list of the types of products that are prohibited or restricted on importation. The full list is available [here](#)

- a) Agricultural Products
- b) Certain Food Products
- c) Drugs
- d) Chemicals
- e) Weapons
- f) Dual Use goods
- g) Cultural Goods
- h) Counterfeit or Pirated Goods
- i) Indecent Articles, Publications, Video Recordings etc
- j) CITES (Protection of certain wildlife and plants).

### 16.3 Enforcement

The enforcement of the laws relating to goods which are prohibited or restricted on importation into the Union from third countries is effected through normal Revenue controls and interventions.

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

[...]

However, the control of national import/export prohibitions and restrictions insofar as they relate to intra-Union movements of goods cannot be effected through normal Revenue controls and interventions without having reasonable grounds for suspecting that a national law is being breached. Detailed instructions in this regard are contained in the Customs and Excise Enforcement Manual and the Prohibitions and Restrictions Manual.

## Section 17: Detentions and Seizures

### 17.1 General

This section should be read in conjunction with the section relating to 'Powers' of the Customs and Excise Enforcement Manual.

Detention and seizure of goods are two separate legal actions and have different legal significance. Detention means the holding of goods by Revenue officials as a temporary measure, e.g. when there is a suspicion that the goods may be smuggled but there is insufficient evidence to warrant immediate seizure, the goods may be held pending enquiries by Revenue. Seizure of goods on the other hand means a more permanent situation and can be described as the first step in a process which may lead ultimately to the condemnation of the goods as forfeited, i.e. the goods become the property of the State, unless such action by Revenue is successfully challenged in court.

### 17.2 Law

The legislation governing the detention and seizure of goods is outlined in the section relating to 'Seizure & Detention of Goods & Conveyances' of the Customs and Excise Enforcement Manual.

### 17.3 Detentions

#### 17.3.1 General

Sections 33 and 34 of the Customs Act 2015, make provision for detention by an authorised officer of goods suspected of having been irregularly imported into, or to be irregularly exported from Ireland. The period of detention, which may not exceed 30 days, is to enable the officer to make enquiries to determine if the detained goods should be seized or released.

Officers should commence their enquiries as soon as possible after detaining the goods. Similarly, officers should seize or release the goods as soon as that determination has been made, or on the expiry of 30 days, whichever is the earlier. The legislation does not provide for an extension of the



30 days period and therefore any officer who expects to be absent for the greater part of the detention period should make arrangements for another authorised officer to make the necessary enquiries.

### 17.3.2 Receipt for detained goods

The procedures set out in the Customs & Excise Enforcement Manual are to be followed regarding the issue of notices of detention for detained goods.

### 17.3.3 Other detentions

While the situation described in paragraph 17.3.1 relates to suspected smuggling cases, goods may be detained for several other reasons, e.g.:

- Pending payment of duty and/or VAT
- Pending production of a valid import licence/permit
- Pending re-exportation
- Pending satisfactory evidence of value
- High duty goods (spirits, tobacco) inadvertently left on board the incoming conveyance by the owner.

Where goods are detained for any of the above reasons, Form C&E 125 should be issued by the Customs Officer to the owner, if known, of the goods stating the reason for the detention.

### 17.3.4 Recording and custody of detentions

Details of all detentions must be entered immediately in the office detention register. The goods should be labelled with the detention number and placed in the office lock-up. Precautions are to be taken to ensure that detained goods are not exposed to risk of damage while stored in the official lock-up.

## 17.4 Seizures

### 17.4.1 General

Goods are seized under Sections 17, 33 and 34 of the Customs Act 2015. However, before seizure action is taken the Customs Officer must be sure that:

- The traveller deliberately made a false declaration **or**
- There is clear evidence that the traveller has made a deliberate attempt to evade payment of duty and/or VAT.

While entry into the Green or Red Channel is deemed to be a legal declaration, an infrequent traveller may not be aware of the implications of entering either channel or may not be aware of the duty-free allowance limits. In such circumstances, the traveller should be given the benefit of the doubt and duty and/or VAT due being called for instead of seizure.

On the other hand, a traveller may openly carry goods (e.g. golf clubs, camera, etc.) and claim purchase in the State or in another EU Member State. However, if evidence of purchase is discovered during the search of baggage which concludes that the goods are of non-Union origin and the Customs Officer is satisfied that a deliberate attempt is being made to evade payment of duty and/or VAT, the goods should be seized.

### 17.4.2 Notice of seizure

A notice of seizure should in all cases be given to the owner, suspected owner or to the person in whose control the goods lie. The notice must specify clearly the goods to which it relates and the grounds on which they have been seized. The notice can be delivered to the owner, either personally or sent by registered post to her or his last known home address or place of business.

Examples of notices of seizure are contained in the Appendix relating to 'Sample Notices of Seizure' of the Customs and Excise Enforcement Manual.

### 17.4.3 Recording and custody of seizures

Details of all seizures must be entered in the seizure register. The goods should be labelled with the seizure number and placed in the official lock-up. Precautions are to be taken to ensure that seized goods are not exposed to risk of damage while stored in the official lock-up.

Officers are reminded that when goods/documents are seized it may be necessary to produce them in court at a later stage. It is essential therefore, that the officer is able to prove continuity of custody. The section relating to 'Evidence' of the Customs and Excise Enforcement Manual should be read in conjunction with this section.

## 17.5 Seizures of cash

### 17.5.1 Union Rules

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

[...]

[Regulation \(EC\) No 1889/2005](#) of the European Parliament and of the Council introduced controls on cash. Individuals entering or leaving the EU and carrying cash of a value of €10,000 or more are obliged to make a declaration to the Customs authority of the member state through which they arrive or depart.

Declarations are required only from persons arriving directly from or departing directly to countries outside of the Union. For the purposes of this Regulation this also includes the Isle of Man and the Channel Islands.

The declaration must be made on the [Common Declaration Form C&E 1889](#), which has been adopted by and may be used in several Member States of the Union.

An Irish version of the declaration form is also available. Other EU language versions of the declarations form are available on the [Europa Website](#).

The declaration must be submitted to Customs at the first point of entry to and the last point of exit from the Union.

A stamped copy of the completed declaration must be given to the declarant on request.

#### 17.5.2 National Rules

Separately, a Customs Officer may search for, detain and seize any cash which is being imported into or exported from the State if its amount is not less than €1,000 and she/he has reasonable grounds for suspecting that:

- the person is importing or exporting, or intends to import or export, to or from the State an amount of cash which is not less than €1,000, and
- the cash directly or indirectly represents the proceeds of crime or is intended by any person for use in connection with any criminal conduct.

(Section 38(1) [Criminal Justice Act 1994](#), as amended by Section 20 [Proceeds of Crime \(Amendment\) Act 2005](#); and [S.I. No. 436/2016 – Criminal Justice Act 1994 \(Section 44\) Regulations 2016](#).)

**Cases of doubt or difficulties should be referred to Customs Division.**

E-mail: [cashcontrols@revenue.ie](mailto:cashcontrols@revenue.ie)

Legislation:

[Regulation \(EC\) No 1889/2005](#);

[Statutory Instrument No. 281 of 2007 on the Controls of Cash 2007](#);

S.I. No. 436/2016 – Criminal Justice Act 1994 (Section 44) Regulations 2016;

Criminal Justice Act 1994;

Proceeds of Crime (Amendment) Act 2005;

[Directive \(EU\) 2015/849](#).

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

[...]

### 17.7 Local release of seizures

An officer may offer immediate release of seized goods in accordance with and subject to the exclusions set out in the Customs and Excise Enforcement Manual.

### 17.8 Disposal of seizures

All seizures, other than minor seizures (see paragraph 17.9), including those under appeal, should be promptly dispatched to the State Warehouse after the time limit specified in the Customs and Excise Enforcement Manual.

### 17.9 Minor seizures and detentions

#### 17.9.1 General

'Minor seizures and detentions' is the term given to the seizure or detention of small quantities of the following goods which must be reported to the National Prosecution and Seizures Unit:

- a) Prohibited perishables, e.g. meats, poultry, eggs, birds and plants
- b) Fireworks
- c) Obscene printed matter, videos, CD ROMs and DVDs (Digital Versatile Discs).



### 17.9.2 Disposal of minor seizures and detentions

Minor seizures and detentions are to be disposed of in the following manner, as appropriate:

- a) Those listed at paragraph 17.9.1(a) above are to be handed over to the Department of Agriculture, Food and the Marine (DAFM) for disposal and a receipt obtained. If the products are of animal origin, a Form C2 and a commercial document as required by [Regulation \(EC\) 1069/2009](#) are to be completed before handing the products over to a DAFM official.
- b) Those listed at paragraph 17.9.1(b) above are to be handed over to the Gardaí and a receipt obtained.
- c) Those listed at paragraph 17.9.1(c) above are to be disposed of in consultation with the Anti-Fraud Prosecution Unit 6, Compliance Branch 2, Business Division, Bridgend, Co. Donegal.

### 17.10 Green Channel seizures of spirits, wine & tobacco products of a non-commercial nature

Seizures of personal, non-commercial importations of these products in the Green Channel are to be reported as per standing instructions to the Anti-Fraud Prosecution Unit 6, Compliance Branch 2, Business Division, Bridgend, Co. Donegal. The goods should be transferred at the end of each month to the State Warehouse.

### 17.11 Other seizures

All significant seizures are to be reported. Cases of seizure other than those mentioned at paragraphs 17.5, 17.7, 17.8 and 17.10 are to be immediately reported to the Anti-Fraud Prosecution Unit 6, Compliance Branch 2, Business Division, Bridgend, Co. Donegal in accordance with the instructions set out in the Customs and Excise Enforcement Manual.

A more recent version of this manual is available.

## Section 18: Collection, Assessment and Receipt of Duty

### 18.1 Collection of duties and VAT

Customs duty, Excise duty and VAT, where applicable, are to be collected on all goods imported in travellers' baggage (including that of crews) which are in excess of duty-free allowances (see [Appendix 4](#) on duty-free allowance). Public information on current duty-free allowances should always be displayed prominently in the baggage halls at airports prior to travellers entering any of the channels and at seaports if it is expected that third country travellers may disembark, e.g. cruise liners.

### 18.2 Assessment of duty

#### 18.2.1 Customs duty

Customs duty, where applicable, is to be charged on all third country goods imported in travellers' baggage in excess of the duty-free allowances. Staff are also reminded that customs duty is not to be charged where the duty amounts to less than €10.

#### Standard Rate of Customs Duty

Customs duty is charged at the flat rate of 2.5% on goods subject to Customs duty contained in travellers' baggage provided the importation of the goods is not of a commercial nature and the total value of the consignment subject to customs duty does not exceed €700 per consignment and per traveller.

The following is the position relating to the calculation of customs duty using the standard rate:

- Zero rated goods are identified and are discounted.
- The travellers' baggage duty free allowances for goods with a combined value of €430, if applicable, are free of duty. (This allowance does not apply to any one article which exceeds €430 in value).

- The specified allowances for tobacco, spirits, wine and beer are free of duty and are **in addition to** the €430 monetary allowance.
- Goods in excess of the above (other than tobacco products) with a total value not exceeding €700 are charged a standard rate of customs duty of 2.5%.

This standard rate of duty does not apply in the following circumstances:

- Where the traveller opts to have the goods in excess of the travellers' allowances cleared at the appropriate tariff rate of duty.
- To tobacco products.
- In cases where the total value of the goods subject to customs duty contained in the traveller's baggage exceeds €700 (after allowance having been made for zero rated goods and the travellers' allowances if applicable).

#### Example of Standard Rate of Duty and VAT

GOODS	VALUE	RATE OF DUTY
1 women's cotton dress	€400	12%
1 digital camera	€500	0%
10 men's cotton shirts	€600	12%

#### Customs Duty

Digital camera is 0% duty so is discounted for customs duty.

Women's dress is valued under €430 so is discounted under the passengers' allowance.

This leaves the shirts valued at €600 on which the tariff rate of duty is 12%.

Standard rate of duty of 2.5% applies, so €600 @ 2.5% = **€15 customs duty due.**

## VAT

Dress is allowed under the travellers' allowance. The combined values of the camera (€500) and the shirts (€600) + the Customs Duty of €15, i.e. €1115, is the value for VAT. So, €1115 @ 23% = **€256.45 VAT due. From 1 September 2020 until 28 February 2021 the standard rate of VAT is 21%.**

Total due is €15 customs duty + €256.45 VAT = €271.45

Where the standard rate of duty does not apply, as in the case of tobacco products for example, duty is charged at the relevant duty rate after allowing the applicable travellers' baggage allowances (€430/€215 monetary and/or spirits, tobacco, wine and beer) based on the Customs Value.

If no satisfactory Customs Value can be established using the methods outlined in Para 18.4, the table in [Appendix 3](#) is to be used to assess the amount of Customs Duty and VAT to be paid.

### 18.2.2 Excise duty

Where excise duty is chargeable on products imported from third countries for personal use, duty is to be calculated with reference to the rates applicable for excise duty at the time of importation. Excise duty on spirits and tobacco products are to be calculated based on the schedule of charges at [Appendix 2](#) and [Appendix 3](#) regardless of whether the Customs Value has been established or not.

Excisable products imported from third countries or brought in from other EU member states for commercial use are to be detained for entry on a Customs declaration and the procedure at paragraph 18.3 should be followed.



### 18.2.3 VAT

VAT is to be charged at the rates in force at the time of assessment. For the purpose of these Instructions, the chargeable value for VAT purposes is the Customs value of the goods increased by any Customs and/or other charges (e.g. excise duty) which may be payable in relation to their importation. The procedure is set out in the [Import VAT Manual](#) for the charging of VAT on Merchandise in Baggage.

### 18.3 Accounting procedure – Entry to Automated Import System (AIS)

**AIS changes:** Since 23 November 2020 AEP for imports was replaced by Revenue's Automated Import System(AIS). You will find further information in the [Automated Import System \(AIS\)](#) section on the Revenue website.

Officers who collect duty and VAT from travellers are to input details into AIS immediately under their badge authority and generate a declaration number. The declaration number and date are to be recorded on the relevant copy receipt in the General Receipt Book No. C&E 305. Two copies of the declaration are to be printed from the system each day for all transactions, one copy being forwarded to the VIMA Office, Government Offices, Millennium Centre, Dundalk, Co. Louth and one copy, to which should be attached the AIS receipt and other supporting documents, etc., which should be filed locally for inspection or audit purposes.

### 18.4 Valuation for Customs purposes

#### 18.4.1 General

The General Instructions relating to the Valuation of Imported Goods are set out in the [Customs Manual on Valuation](#). Valuation rules emphasise the use, whenever possible, of the invoice price as the basis for value. In the case of goods imported from third countries for the private use of the importer and not for sale, whether imported in accompanied baggage or otherwise, evidence of the purchase price paid for the goods may be accepted in the absence of the invoice. The value of goods contained in travellers' baggage may be accepted by the officer on entry into the customs

territory of the Union in accordance with the following paragraphs. However, the possibility of a fraudulent attempt at evasion of duty should not be overlooked.

A more recent version of this manual is available.

#### 18.4.2 Value for charge of duty

The Customs value is to be determined by reference to the [Customs Manual on Valuation](#). Where articles are purchased abroad as new by EU residents and have been in use abroad by such residents for only a short period, the full purchase price is to be taken as the value.

#### 18.4.3 Value for VAT

For the purposes of these instructions, the value of goods for VAT is the Customs value increased by the amount of any duty paid or other tax arising in relation to their importation.

#### 18.4.4 Documentary evidence of value

Documentary evidence of value (normally the invoice) is to be sought in all cases and where provided a photocopy is to be attached to the hard copy declaration referred to in paragraph 18.3 for filing.

#### 18.4.5 Estimated value

If no documentary evidence of value is available, or if the Customs Officer is not satisfied with the evidence produced, the value of articles is to be determined by reference to the hierarchy of valuation methods set out in the Customs Manual on Valuation.

In determining the value of used articles, the following points are to be taken into consideration when arriving at the value for Customs purposes:

- Condition
- Age
- Local knowledge
- Previous seizures of identical or similar goods
- Trade enquiries.

Estimated values are to be recorded as such on the related hard copy declaration referred to in paragraph 18.3. When estimating values, Customs Officers are to consult and agree with a second officer the estimated value and both are to initial the estimated value on the:

- Hard copy declaration; and
- On the copy receipt C&E 305.

If the estimated value is disputed by the traveller and she or he refuses to pay duty on that value, the goods are to be detained from entry into the customs territory of the Union.

## 18.5 General Receipt Book C&E. No. 305

### 18.5.1 General

Receipts are to be issued to travellers only from General Receipt Book C&E 305. Directions printed on the inside of the cover are to be followed. Each receipt is to be prepared in duplicate, all details completed in full and signed by the officer and date stamped with the office stamp. In addition, a short description of the goods, their value, and the rates of duty and VAT applicable are also to be shown on the receipt. The original copy of the receipt is to be given to the traveller.

#### **(Article 217 of the Implementing Act refers)**

### 18.5.2 Requisition of receipt books

Receipt books are to be requisitioned when required on Form LB11 from Logistics Branch, 1st Floor, Castle View, South Gt. George's St., Dublin 2.

### 18.5.3 Procedures applying to the use of receipt books

A new receipt book is not to be put into use until the current receipt book has been exhausted. Local management should check receipt books before use to ensure that all receipts are in numerical sequence and intact and initial and date the book to this effect.

#### 18.5.4 Custody of receipt books

Receipt books unused and in use are to be kept in the official safe and made available for inspection or audit when required.

#### 18.5.5 Errors/mistakes on receipts

Any minor errors or mistakes should be struck out, amended and initialled by the officer preparing the receipt. Receipts which contain errors, other than minor errors, are not to be issued. Both original and copy are to be clearly marked 'Cancelled', initialled and dated by the officer who prepared the receipt. If an error is made and any adjustment of the duty is required on a receipt, the receipt and duplicate are to be marked 'Cancelled' and a fresh receipt prepared. A reference to the new receipt is to be noted on the cancelled receipt. If a receipt is cancelled for any other cause the reason must be clearly stated thereon. The original and copy are not to be removed from the book in any circumstances.

#### 18.5.6 Lost/misplaced receipt books

If a receipt book is lost or misplaced, it should be reported immediately to local management with all details of the book and circumstances of loss, if known.

#### 18.5.7 Disposal of receipt books

Completed receipt books are to be disposed of in accordance with the instructions set out in the Customs and Excise Enforcement Manual.



## Appendix 1: Definitions

For the purposes of these Instructions the following definitions apply:

- “Baggage”** means all goods carried, by whatever means, in relation to a journey of a natural person. (Article 1(5) of the Delegated Act refers)
- “Business or Tourist aircraft”** means private aircraft intended for journeys whose itinerary depends on the wishes of the user. (Article 1(2)(10) of the Implementing Act refers)
- “Cabin baggage”** means in the case of air travel, the baggage the natural person takes with him into and out of the aircraft cabin. (Article 1(2)(1) of the Implementing Act refers)
- “Customs airport”** means an airport appointed under Section 6(1) of the Customs Act 2015, as an airport for the landing or departure of aircraft for the enactments relating to Customs
- “Examination Station”** means a part of a place or space at a Customs Airport approved under Section 7(1) of the Customs Act 2015, as a station for the loading and unloading of goods and the embarkation and disembarkation of passengers and crew
- “Goods of a non-commercial nature”** means goods contained in travellers’ personal baggage, where they are of an occasional nature and consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as

might indicate that they are being imported or exported for commercial reasons. (Article 1(21)(b) of the Delegated Act refers)

**“Hold baggage”**

in the case of air travel, means the baggage that has been checked in at the airport of departure and is not accessible to the natural person during the flight nor, where relevant, during any stopovers. (Article 1(2)(3) of the Implementing Act refers)

**“International Union airport”**

means any Union airport which, having been so authorised by the customs authority, is approved for air traffic with territories outside of the customs territory of the Union.

(Article 1(2)(5) of the Implementing Act refers)

In Ireland Dublin, Cork and Shannon are International Union airports and a complete list for EU Member States can be found in the [Civil Aviation Manual](#)

**“Intra-Union flight”**

means the movement of an aircraft between two Union airports, without any stopover, which does not start from or end at a non-Union airport. (Article 1(2)(6) of the Implementing Act refers)

**“Intra-Union traffic”**

means traffic consisting of persons (irrespective of residence) and/or Union goods moving between Member States of the Union

**“Officer”**

means an authorised official of the Revenue Commissioners

- “Pleasure craft”** is a recreational craft as defined in Directive 94/25/CE of the European Parliament and of the Council of 16 June 1994, which states “recreational craft” shall mean any boat of any type regardless of the means of propulsion from 2.5m to 24m hull length measured according to the appropriate harmonised standards intended for sport and leisure purposes. (Article 46 of the Implementing Act refers)
- “The 1964 and 1967 Regulations, as amended” means the Customs and Excise (Aircraft) Regulations, 1964, as amended by the Customs and Excise (Aircraft) (Amendment) Regulations, 1967, as amended by Regulation 11 of the European Communities (Customs) (No.2) Regulations, 1992
- “Third country”** means a country or territory outside the Customs territory of the Union. (Article 1(11) of the Delegated Act refers)
- “Third country traffic”** means traffic other than intra-Union traffic
- “Traveller” (on entry)** means any natural person who enters the customs territory of the Union temporarily and is not normally resident there or any person who returns to the customs territory of the Union where she or he is normally resident, after having been temporarily outside this territory.(Article 1(40) of the Delegated Act refers)

**“Traveller”** (on exit) means any natural person who temporarily leaves the customs territory of the Union, where she or he is normally resident or any natural person who leaves the customs territory of the Union after a temporary stay, without being normally resident there. (Article 1(40) of the Delegated Act refers)

**“Union airport”** means any airport situated in the customs territory of the Union. (Article 1(7) of the Delegated Act refers)

**“Union port”** means any sea port situated in the customs territory of the Union. (Article 1(8) of the Delegated Act refers)

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<sup>2</sup> There is no Customs Duty payable on Imported Spirits

## Appendix 2: Excise and VAT to be charged on imported spirits in a traveller's baggage

Amounts of Excise Duty and VAT<sup>2</sup> to be charged on imported spirits in a traveller's baggage as from 15/10/2013 where the customs officer is not satisfied with the evidence of value presented.

### SPIRITS

Goods	Quantity	Excise Duty €	VAT €	Total €
A. Spirits (22% - 40%)	0.500 Ltr	8.50	3.60	12.10
	0.700 Ltr	11.90	5.05	16.95
	0.750 Ltr	12.75	5.45	18.20
	1.000 Ltr	17.00	7.25	24.25
	1.125 Ltr	19.15	8.15	27.30
B. Spirits (Not Exceeding 22% Vol.)	0.500 Ltr	3.60	2.70	6.30
	0.700 Ltr	5.05	3.80	8.85
	0.750 Ltr	5.40	4.05	9.45
	1.000 Ltr	7.20	5.45	12.65
	1.125 Ltr	8.10	6.10	14.20



### Appendix 3: Excise and VAT to be charged on tobacco products imported in a traveller's baggage

Amount of duties and VAT to be charged on imported tobacco products in a traveller's baggage as from 14/10/2020\* where the customs officer is not satisfied with the evidence of value presented.

#### TOBACCO PRODUCTS

Goods	Quantity	Non- Fiscal territories of the Union <sup>3</sup>			Non-Union Countries			
		Excise Duty €	VAT €	Total €	Excise Duty €	Customs Duty €	VAT €	Total €
Cigarettes	100 Cigs	41.88	13.09	<b>54.97</b>	41.88	8.66	15.08	<b>65.62</b>
	200 Cigs	83.75	26.18	<b>109.93</b>	83.75	17.32	28.09	<b>129.16</b>
	500 Cigs	209.38	65.45	<b>274.83</b>	209.38	43.30	75.41	<b>328.09</b>
	1000 Cigs	418.76	130.89	<b>549.65</b>	418.79	86.60	150.81	<b>656.20</b>

<sup>3</sup> Aland Islands (Finland), the Canary Islands (Spain), the French Overseas Departments (French Guiana, Guadeloupe, Martinique and Reunion) and Mount Athos also known as Agion Poros (Greece).

Roll your own fine-cut tobacco	100 Grms	39.91	12.09	<b>52.00</b>	39.91	9.48	15.58	<b>64.97</b>
	250 Grms	99.78	30.23	<b>130.01</b>	99.78	23.71	35.28	<b>159.17</b>
Other Tobacco Products	100 Grms	28.78	10.85	<b>39.63</b>	28.78	13.76	14.34	<b>56.88</b>
	250 Grms	71.95	27.11	<b>99.07</b>	71.95	34.40	35.03	<b>141.38</b>

\* These rates are correct at time of publication, however please note that excise duty rates can change from time to time and the most up to date rates can be found at [Excise Duty rates](#). From 1 September 2020 until 28 February 2021 the standard rate of VAT is 21%.

## Appendix 4: Duty Free Allowances as of 01/01/2010

### 3rd Country Duty/Tax-Free Allowances

The duty/tax-free allowances for goods brought by a traveller from a non-EU country or the Canary Islands, are as follows:

#### GENERAL

- **€430 in the case of an individual aged 15 years or over**
- **€215 in the case of an individual aged under 15 years**

In addition, travellers may bring goods free of duty, in all the categories shown below, subject to the upper limits indicated. The goods may have been bought either duty-free/tax-free OR duty-paid/tax-paid outside the EU.

#### TOBACCO PRODUCTS

QUANTITIES	GOODS
200	CIGARETTES, or
100	CIGARILLOS, or
50	CIGARS, or
250 grammes	SMOKING TOBACCO

Apportionment of the above allowances is permitted on a fractional basis e.g. 100 cigarettes plus 50 cigarillos.

**ALCOHOL PRODUCTS**

QUANTITIES	GOODS
1 litre	SPIRITS (whiskey, gin, vodka, etc.) <b>or</b>
2 litres	INTERMEDIATE PRODUCTS Alcoholic drinks not exceeding 22% vol. (e.g. port, sherry, sparkling wine, some liqueurs, etc.)

Apportionment of the above allowances is permitted on a fractional basis e.g. ½ litre of spirits plus 1 litre of port.

**and**

QUANTITIES	GOODS
4 litres	STILL WINE

**and**

QUANTITIES	GOODS
16 litres	BEER

## Appendix 4a: Goods bought duty/tax-paid in other EU Member States

Goods purchased duty-paid and tax-paid in other EU Member States and transported by a traveller will not be liable to further taxation in Ireland provided they are for her or his own use and not intended for commercial purposes.

In the case of excisable products, in determining whether or not goods are for commercial purposes Customs officers may take into account the quantity of the products. As a general rule, quantities below the following limits will be regarded as being for personal use:

Cigarettes	800
Cigarillos	400
Cigars	200
Smoking Tobacco	1 Kg
Spirits	10 Litres
Intermediate products (port, sherry, etc. but not including sparkling wine)	20 Litres
Wine (of which only 60 litres can be sparkling)	90 Litres
Beer	110 Litres

If purchases of these goods exceed the guide limits, a traveller may have to show that the goods are for personal use.



## Appendix 5: Aircraft Crew Allowances

**Individual crew members on aircraft arriving from outside the European Union are allowed to bring in goods (including perfumes, gifts, souvenirs, clothing) free of duty, THE COMBINED VALUE OF WHICH DOES NOT EXCEED €430**

In addition, they are allowed to bring goods free of duty, in all the categories shown below subject to the upper limits indicated. ([S.I. 480 of 2008](#))

### TOBACCO PRODUCTS

CIGARETTES	or	CIGARILLOS	or	CIGARS	or	TOBACCO
40		20		10		50g

### ALCOHOL PRODUCTS

SPIRITS (WHISKEY, GIN, VODKA, ETC.)	0.35 LITRE
-------------------------------------	------------

or

INTERMEDIATE PRODUCTS (PORT, SHERRY, SPARKLING WINE, ETC.)	0.5 LITRES
--	------------

and

STILL WINE	0.75 LITRES
------------	-------------

and

BEER	4 LITRES
------	----------

## Appendix 7: Public Notices

Copies of the following Notices are to be kept at all airports and ports dealing with travellers arriving/departing by air or sea and given to interested parties. Further information on these topics is available on the Revenue website:

**Notice No. 1878**

[Information for Travellers arriving in Ireland from Member States of the European Union.](#)

**Notice No. 1878A**

[Information for Travellers arriving in Ireland from Countries Outside the European Union.](#)

**Notice No. 1875**

[Relief from Customs Duty and VAT when Transferring Residence from a Country Outside the European Union](#)

**Notice No. 1821**

[Relief from payment of Customs Duty and VAT on importation from Non-European Union Countries of trousseaux and household effects and wedding presents given on the occasion of a marriage](#)

**Notice No. 1795**

[Temporary Admission from a country outside the European Union \(EU\) of Pleasure Boats and Private Aircraft](#)

**Notice No. 1775**

[Relief from Customs Duty and VAT when Transferring Business Activities from a Country Outside the European Union](#)

**Notice No. 1179**

[Relief from Customs Duty and VAT on Gift Consignments and Consignments of negligible value imported from outside the Union](#)

**Notice No. 1095**

[Relief from Customs Duty and VAT on importation of Publicity Material from non-European Union Countries](#)

**Notice No. 1008**

[Temporary Admission from a country outside the European Union \(EU\) of Professional Equipment](#)

[ATA Carnet - Temporary Admission and Exportation of certain goods](#)

**Notice No. 567**

[Relief from Customs Duty and VAT on importation of Goods from non-European Union \(EU\) countries for Display or Use at Exhibitions, Fairs, Meetings or Similar Events](#)

**Notice No. 83**

[Temporary Admission from a country outside the European Union \(EU\) of Commercial Samples](#)

**C&E 6**

[Appeal Procedure relating to Excise matters](#)

**C&E 5**

[Appeal Procedure relating to Customs matters](#)

A more recent version of this manual is available.

## Appendix 8: National Legislation

### Sections 12 & 31 of the Customs Act 2015

This section provides that travellers' baggage may be examined, landed and delivered under such regulations as the Revenue Commissioners may direct.

### Sections 17, 33 & 34 of the Customs Act 2015

This section allows an authorised officer to seize or detain any goods or things liable to forfeiture under the Customs Acts.

### Section 10 of the Customs Act 2015

Passengers and baggage arriving or departing the state may only embark, disembark, load or unload at a place approved by Revenue.

### Section 30 of the Customs Act 2015

This section provides for a search of person on board any ship or boat within the limits of a port or on landing from any ship or boat if an authorised officer has good reason to suspect the presence of un-customed or prohibited goods on the person.

### Section 31 of the Customs Act 2015

This section allows an authorised officer to question a person about any goods which she or he suspects are intended for import/export in contravention of the Law and are found in the person's possession or control.

### Section 10 of the Customs Act 2015

The pilot-in-command of an aircraft arriving from abroad must take her or his aircraft to the examination station and unload for examination the baggage of all travellers disembarking from the aircraft.

### Section 31 of the Customs Act 2015

This section allows an authorised officer to question any person entering or leaving the State regarding her or his baggage where the officer concerned believes that third country or prohibited or restricted goods, including controlled drugs, are being carried therein.

### Section 30 of the Customs Act 2015

This section provides for the searching of a person at or in the vicinity of a port or airport or the land frontier, where an authorised officer reasonably suspects that person to be in possession of a controlled drug, and for detention of the person for such time as is reasonably necessary for the search.

### Section 33 of the Customs Act 2015

This section provides that where goods are found in, on, or in any manner attached to, any vehicle or other conveyance, the said vehicle or other conveyance may be detained and seized as appropriate.

**Section 33 of the Customs Act 2015**

This section allows an authorised officer to detain imported or exported goods suspected of being liable to duty or subject to prohibition or restriction for a period of one month to enable investigations to be made.

**Section 38 of the Criminal Justice Act 1994, as amended by Section 20 of the Proceeds of Crime (Amendment) Act 2005.**

This section allows authorised officers seize cash in excess of €1,000 if the officer has reasonable grounds for suspecting that it represents the proceeds of, or is intended to be used in, criminal activity.

A more recent version of this manual is available.



## Appendix 9: European Legislation

### **Regulation 18 of the European Communities (Customs)(No.2) Regulations, 1992**

This regulation provides a legal basis for charging excise duty and VAT on goods being brought into the State from the Canary Islands, the overseas departments of the French Republic, Mount Athos and the Aland Islands.

### **Regulation 19 of the European Communities (Customs)(No.2) Regulations, 1992**

This lays down that nothing in those Regulations shall affect the power of an authorised officer to:

- require a person entering the State to stop and answer any questions put to her or him by an authorised officer in relation to any baggage or goods either carried by her or him or in her or his possession or charge; and
- examine any such baggage or goods,

where an authorised officer has reason to believe that such person may be committing an offence under any provision implementing the provisions of Council Directive No. 92/12/EEC of 25 February 1992 concerning the EU regime for the holding, movement and control of excisable products within the Union.

## Appendix 10: List of Aerodrome Licensees

[Aerodromes Licensed for Public Use](#)

A more recent version of this manual is available.

### Appendix 11: Declaration for mishandled or delayed baggage



#### DECLARATION FOR MISHANDLED OR DELAYED BAGGAGE

<b>Airline / Carrier Company Ref. No. :</b> <table border="1" style="width:100%; height: 40px; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td> </tr> </table>											<b>Flight No. :</b> _____  <b>Date of Arrival :</b> ____ / ____ / ____ <span style="font-size: small; color: gray;">D D M M Y Y Y Y</span>


If yes, what is your planned date of departure from Ireland?  Number of travellers to whom this Declaration applies:  How many cases, bags, etc. are missing or delayed?	<table style="width:100%; text-align: center;"> <tr> <td style="width:33%;"><input type="checkbox"/></td> <td style="width:33%;"><input type="checkbox"/></td> <td style="width:33%;"></td> </tr> <tr> <td style="width:33%;"><input type="text"/></td> <td style="width:33%;"><input type="text"/></td> <td style="width:33%;"><input type="text"/></td> </tr> <tr> <td style="width:33%;"><input type="text"/></td> <td style="width:33%;"></td> <td style="width:33%;"></td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
<input type="checkbox"/>	<input type="checkbox"/>									
<input type="text"/>	<input type="text"/>	<input type="text"/>								
<input type="text"/>										

Description of each:	

<b>Permanent Address</b>	<b>Temporary Address (in Ireland)</b>

Telephone No. :	Telephone No. :
Email :	

**Before answering the following questions please read Revenue leaflet “Customs information if you are travelling from outside the European Union”:**

Does the baggage listed contain the following goods?

Prohibited or restricted goods: (if yes, please complete PART I)

**Yes**  **No**

Goods in excess of the monetary allowances indicated: (if yes, please complete PART II)

Excise goods: (if yes, please complete PART II)

**Note:** persons under 17 are not entitled to the tobacco and alcohol allowance

**Declaration:** I hereby declare that the particulars given on this form are correct and that none of the articles contained in my baggage are being imported for sale.

Signature of Owner: \_\_\_\_\_ Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ D D  
M M Y Y Y Y

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## Part I

	Description	Quantity	Country where obtained	Cost or Estimated Value (€)
Prohibited or				

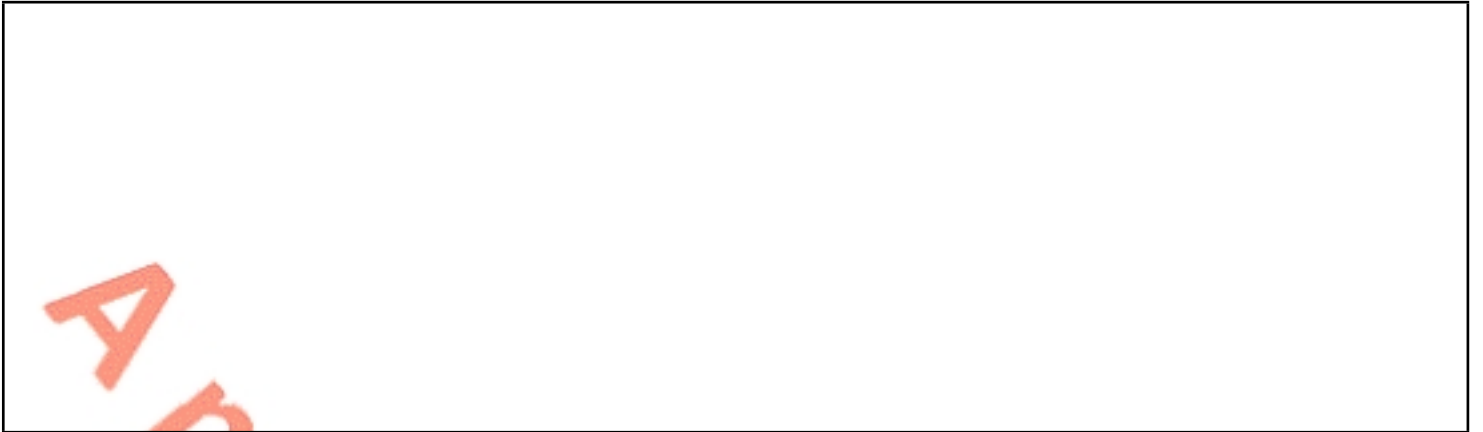
Restricted goods (the main types are listed)				

## Part II

	Description	Quantity	Country where obtained	Cost or Estimated Value (€)
	Cigarettes, cigarillos, cigars			N/A
	Other tobacco	* weight		N/A
	Spirits (incl. liqueurs)			N/A
	Wine			N/A
	Beer			N/A
	All other goods			

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