

Customs Import Procedures Manual

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Section 1. Introduction

1.1 Purpose of manual

This manual is for the use of Revenue officials dealing with all aspects relating to the importation of goods and it is intended to outline the general rules applicable to imports. Additional instructions will, of course, apply in relation to particular procedures and this manual contains an appropriate cross-reference to the other manuals where necessary. A full list of all the supporting material to this manual is contained in [Appendix 2](#).

The manual will help you to understand the procedures and customs formalities involved when importing goods.

This manual has been updated to reflect changes with the introduction of Revenue's new electronic Automated Import System (AIS) on 23 November 2020. The majority of import procedures have not changed.

1.2 EU Legislation

EU rules governing customs procedures relating to importation are contained in:

- [The Union Customs Code and its Annexes](#) Reg. 952/2013 (referred to as the UCC throughout this manual)
- [The Delegated Act and its Annexes](#) Reg. 2015/2446 (referred to as the DA throughout this manual)
- [The Implementing Act and its Annexes](#) Reg. 2015/2447 (referred to as the IA throughout this manual).
- [The Transitional Delegated Act Reg 2016/341](#) (referred to as the TDA throughout this manual).

1.3 Cases of doubts or difficulties

Any cases of doubts or difficulties regarding the provisions set out in these Instructions should be referred to Import and Export Procedures Unit, National Policy and Operations Branch, Customs Division, Upper Yard, Dublin Castle, Dublin 2, D02 PD90 or by e-mail to importpolicy@revenue.ie.

A more recent version of this manual is available.

Section 2. General aspects of importation

2.1 Introduction

From a customs perspective, the most important aspect in relation to the importation of goods is that they are declared to customs on arrival in Ireland. How this is done, and the type of declaration required will depend on the circumstances in each case.

2.2 Economic Operator Registration and Identification (EORI) number (Article 9 UCC)

EORI is a system which allocates a unique reference number to every trader who interacts with Customs Authorities in any Member State of the EU. This reference number will be valid throughout the EU and will serve as a common reference for the trader's interaction with the Customs Authorities of any Member State. It may also be used for the exchange of information between the Customs Authorities of other member states within the EU, and where appropriate, between Customs and other authorities e.g. statistical authorities.

An economic operator is obliged to register for EORI. In this regard, traders should be advised strongly to apply for an EORI number before the filing of their first declaration.


The EORI application process differs according to whether an economic operator is established within or outside the customs territory of the Union:

- (i) An economic operator established in the customs territory of the Union must apply for an EORI number to the Customs Authority of the Member State in which the economic operator is established.
- (ii) An economic operator not established in the customs territory of the Union must apply for an EORI number to the Customs Authority of the Member State where the economic operator will first lodge an entry summary declaration or where they apply for a Customs Decision.

In Ireland, E-Customs and Risk Management Branch, Customs Division deal with the allocation of EORI numbers. Requests for clarification/advice on EORI matters can be directed to them at the following:

E-mail address: ecustoms@revenue.ie

Helpdesk: + 353 1 738 3677

Further information on EORI can be found on the [Revenue website](#) or the [European Commission website](#). An eLearning tool is available to download from the [European Commission website](#). 

2.3 The stages at Import

In general, there are seven distinct stages in the import process by sea or air:

1. Advance provision of safety and security data.
2. Report of arrival of the means of transport.
3. Presentation of goods.
4. Temporary storage.
5. Declaration of goods.
6. Examination of goods.
7. Release of goods.

2.3.1 Advance provision of safety and security data

All ships and aircraft carrying non-Union goods into the customs territory of the Union are required to provide specific details in advance of their arrival. This is done by submitting an Entry Summary Declaration to customs at the first port or airport of entry. Full details of the requirement in this regard are contained in [Section 3](#) of this manual.

2.3.2 Report of arrival of the means of transport

[Sections 4](#) and [5](#) of this manual contain specific details of the procedures governing importation by sea and air respectively including the reporting requirements relating to each.

2.3.3 Presentation of goods (Article 139 UCC)

Apart from the reporting requirement for the ship or aircraft carrying cargo, it is important to note that the goods being imported from a non-Union country must be presented to Revenue by the person who brought them into the Union or the person who assumes responsibility for their onward carriage.

Article 182 of the UCC refers to the possibility that customs authorities may, upon application, authorise a person to lodge a customs declaration, including a simplified declaration, in the form of an entry in the declarant's records, provided that the particulars of that declaration are at the disposal of the customs authorities in the declarant's electronic system at the time when the customs declaration in the form of an entry in the declarant's records is lodged.

Further to the paragraph above, Article 182(3) of the UCC allows the Customs Authorities, upon application, to waive the obligation for the goods to be presented, provided certain conditions are fulfilled. In that case, the goods shall be deemed to have been released at the moment of entry in the declarant's records. Further information on Entry into Declarants Records (EIDR) can be found in [Section 9.1](#) of this manual and in the [EIDR](#) section of the Revenue website.

However, goods brought into the customs territory of the Union by sea or air which remain on board the same means of transport for onward carriage (i.e. without transshipment) shall be presented to customs only at the Union port or airport where they are unloaded or transhipped. Goods brought into the customs territory of the Union which are unloaded and reloaded onto the same means of transport during its

current voyage in order to enable the unloading or loading of other goods, need not be presented to customs.

2.3.4 Temporary storage (Article 5(17) UCC)

Temporary storage refers to non-Union goods that are stored under customs supervision in the period between their presentation to Customs and their placing under a Customs procedure or re-export.

2.3.5 Declaration of goods

[Section 7](#) of this manual contains specific details of the procedures governing importation and the requirements for a declaration.

In summary, the general position is that declarations must be lodged:

- (i) as soon as the imported goods have been presented or may be lodged prior to the expected presentation of the goods to customs. If the goods are not presented within 30 days of lodging the declaration, the customs declaration shall be deemed not to have been lodged.
- (ii) by a person who is able to present the goods or to have them presented. If the declarant is not the importer, he/she must be appointed by the importer as his/her representative.
- (iii) to Revenue using the Automated Import System (AIS). Electronic declaration using AIS is the standard method of making customs declarations to Revenue. The person lodging the declaration must have all the relevant information supporting the declaration and must produce this to the officer on request (usually after a red or orange routing under AIS – see paragraph 2.3.6 below).

2.3.6 Examination of goods

Once a declaration has been input to AIS and the time of arrival has passed, goods will receive one of three possible routings and this will determine the examination, if any, to be undertaken. The position for each routing is as follows:

- (i) 'Green' routing – no examination of the goods or documentation supporting the declaration is required.
- (ii) 'Orange' routing – all documentation supporting the declaration must be produced.
- (iii) 'Red' routing – the goods are to be examined physically together with all documentation supporting the declaration.
- (iv) 'Yellow' routing – this is a specific routing for Department of Agriculture, Food and the Marine. It relates to the Customs Veterinary Entry Document (CVED), subsequently replaced by the Common Health Entry Document (CHED) in December 2019. Both documents relate to the importation of live animals into the EU and are governed by EU Regulations.

[Section 8](#) in this manual contains further detail in this regard.

The orange and red routings assigned to declarations are determined by risk profiles. The profiles can be set either by the local Customs office or by the Risk Unit, Customs Division. Profiles set locally will only affect declarations destined for that Customs office. National profiles are run against all declarations regardless of the Customs office involved.

The risk profiles target details at both header and item level. It is important to note that one item may be 'hit' by more than one profile. In order to assess the effectiveness of a risk profile, it is essential that the results of the control are recorded by the officer in AIS.

In instances where the consignment is red or orange routed but is released without an intervention, the officer must record in AIS the reason(s) why it was not carried out.

2.3.7 Release of goods

Goods are to be released unless there are grounds for not doing so and, where a Customs debt has been or is likely to be incurred, the duties have been accounted for or secured.

2.4 Fallback arrangements in case of failure of IT systems

Under Article 6 of the UCC, all exchanges of information between Customs Authorities and economic operators must be made using electronic data processing techniques. However, in the event of a temporary failure of either the Customs Authority or the economic operator's electronic system, the exchange of this information can be completed in a non-electronic format, which is known as 'Fallback'.

'Fallback' is the term used to describe the business continuity process by which goods are manually cleared by Customs for import or export where an interruption to the Customs electronic systems or ROS occurs.

Revenue developed a Business Continuity Plan (BCP) for allowing the continuity of activities in case of failure of the IT systems.

2.5 Modes of Importation

By sea – [Section 4](#)

By air – [Section 5](#)

By post – [Section 6](#)

Note: Since the introduction of the Single Market, there are no longer any customs reporting requirements for Union goods arriving directly by road or by air. Non-

Union goods on board those vehicles/planes (with exception of goods that remain on board at the first point of entry and are just being unloaded) will already be controlled under the Union Transit system and will have to be brought to the appropriate Office of destination under that procedure.

Controls in relation to national prohibitions and restrictions are possible but only where the officer has reasonable grounds for considering that a particular vessel may have prohibited/restricted goods on board – systematic stopping of traffic is contrary to the Single Market concept.

2.6 Place at which goods may be imported

Approval of places within customs ports and airports (Section 7(1), 8(1) and 10(4) of the Customs Act 2015 and Articles 133, 135 and 139 of the UCC provide for the approval of place within customs ports and airports at which goods may be imported).

Goods may be imported or landed only at a place approved by Revenue and in the presence, or with the authority, of the proper Revenue official. Goods arriving in the State contrary to this are liable to forfeiture. Goods, which arrive at an approved place, must be presented to Revenue.

The following places must be approved for the arrival of goods or their storage:

- (i) Temporary Storage Facilities.
- (ii) Customs Airports.
- (iii) Customs Ports.
- (iv) Postal Depots.

2.6.1 Temporary Storage Facilities

A Temporary Storage Facility (previously known as a transit shed or container compound) is a secure building, area or enclosure located in a port, airport etc., in which imported goods may be stored pending presentation of declarations. They are

permanent fixtures and are constructed to standards for buildings/compounds used to store goods. The standard of security provided must be satisfactory.

Goods imported elsewhere may be removed to another Temporary Storage Facility (see under Instructions governing the removal of uncleared goods from import stations).

Care should be taken to ensure that Temporary Storage Facilities have been approved for the landing of all goods (as some are approved for specific goods only), which are to be deposited in these premises.

Other approved places for Temporary storage

Other approved places for Temporary Storage (i.e. a quay, pier, etc.), at which goods are permitted to be landed or shipped will require prior consent of Revenue. They will be approved in exceptional circumstances, e.g. to facilitate the discharge of dirty or dangerous cargoes, or the discharge or loading of a ship unable to berth at an existing approved place. Written application must be made, to the relevant local officer, well in advance by persons seeking permission to load or discharge cargo. The application should normally be accompanied by a professional architectural drawing of the site. This requirement may be waived where, due to the age of the facility, a professional architectural drawing is not available, and, in such circumstances, a suitably accurate sketch may be accepted. The application with supporting documentation should be referred to Authorisation and Reliefs Unit, Customs Division, Government Buildings, Nenagh, Co. Tipperary for approval.

Where the imported goods are destined for a Temporary Storage Facility (TSF) (previously known as Authorised Consignee Premises), they may be removed under the conditions set out in the Transit Instructions to staff. Authorised Consignees are required to have authorisations for Temporary Storage, their Temporary Storage Facility and are required to have a Guarantee in place.

Further information on Temporary Storage Facilities can be found in the [Temporary Storage Facilities Manual](#) and on the [Temporary Storage section](#) of the Revenue website.

Approval of Temporary Storage Facilities

Applications for Temporary Storage Facilities should be made via the EU Customs Decision System (CDS). Further information relating to [CDS](#) is available on the Revenue website.

Evaluation Reports are prepared by the relevant local customs officer in respect of applications for Temporary Storage Facilities.

Comprehensive Guarantees (Article 95 UCC)

Operators of Temporary Storage Facilities are required to have a guarantee in place in respect of their premises to secure any duties payable. Applications for guarantees should be made via the EU Customs Decision System ([CDS](#)) and are processed by Authorisations & Reliefs Unit, Customs Division, Nenagh, Co. Tipperary. Further information can be found in the [Guidance manual for Comprehensive Guarantees](#) and on the [Comprehensive guarantee and Guarantee waivers](#) section of the Revenue website

2.6.2 Customs airport

Revenue can approve, for such periods and subject to such conditions and restrictions as it thinks fit, a part of, or a place or space at, a Customs airport, as a station for the loading and unloading of goods. This includes the embarkation and disembarkation of passengers and Revenue may, at any time, withdraw or vary the terms of such approval. Applications for approval of a customs airport should be referred with supporting documentation to Authorisations & Reliefs Unit, Customs Division, Government Buildings, Nenagh, Co. Tipperary, for consideration.

Save as permitted by Revenue, the pilot-in-command of an aircraft entering Ireland from a non-EU country for the first time after its arrival in the EU, or at any time

while it is carrying passengers or goods brought in that aircraft from a third country and not yet cleared, must not cause or permit it to land in Ireland at any place other than a Customs airport unless he is obliged to bring the aircraft to land owing to accident, stress of weather or other unavoidable cause, and in such circumstances, must report to the local Revenue officer or to a member of the Garda Síochána.

2.6.3 Postal Depot

A **Postal Depot** is an An Post depot/mail centre approved by Revenue for the arrival and presentation of third country mail. There are currently four depots permanently approved:

- Dublin Parcel Hub
- Dublin Mail Centre
- Air Transit Unit, Dublin Airport
- An Post Mail Centre, Athlone.

Further information on Imports by Post can be found in [section 6](#) of this manual.

2.6.4 Alterations and repairs to approved premises

All structural alterations and repairs to existing approved premises are subject to approval by the relevant Assistant Principal.

2.6.5 Re-approvals of premises

Approvals are granted for a limited period. A guarantee for a premises which has been approved, unless re-approval is granted, is a doubtful security as regards goods in the premises at the end of the period of approval and provides no security for any goods deposited after expiry of approval. At least six months before expiry of the approval, the proprietor should be informed that, if required, an application for re-approval should be submitted.

Before re-approval is granted, care must be taken to ensure that the facilities remain adequate and the guarantee continues in force and remains adequate to cover all

potential customs debt. Applications for the re-approval of Temporary Storage Facilities are dealt with by the relevant Division. When a re-approval is granted, a copy of the letter advising the trader of the re-approval is to be forwarded to Authorisations & Reliefs Unit, Customs Division for association with the approval file.

2.7 Instructions governing the removal of uncleared goods from import stations

When uncleared goods are being removed from Import Stations, officers should ensure that there is a valid guarantee in force to cover the duty liability on those goods during their transportation to/from a receiving depot. A receiving depot is a premises approved by Revenue for the deposit of such goods e.g. Customs Warehouse etc.

When goods move under transit or if TSF authorisation holder is approved for movement of goods between TSFs to move uncleared goods from the port, the combined presentation notification (G3) and temporary storage declaration (G4) must first be presented to the officer (at the port) together with details of the guarantee in place. The combined presentation notification and temporary storage declaration must be checked for high duty and prohibited/restricted goods and the contents of the container should correspond with the ship's manifest.

Where it is found that there is no guarantee in place or where the guarantee is not sufficient to cover the duty on the goods, the importer should be contacted and informed that the goods cannot be removed until the situation is rectified.

All containers should be secured using the consignor's seals and must be kept intact until arrival at the warehouse. Revenue officers may examine these seals at their discretion.

2.8 Safety of officials

Where equipment, such as cranes, gantries, fork-lifts and similar, are used in handling containers, flat-bed trailers or pallets, special care is necessary if passing under, or within range of, the cranes or gantries or passing behind fork-lifts. Officers should be aware of and observe the Safety Statement for the premises, type of work, etc. in which they are involved.

A more recent version of this manual is available.

Section 3. Import Control System (ICS)

3.1 Introduction

All ships (with the exception of Norway) and aircraft (with the exception of Norway and Switzerland) carrying goods into the customs territory of the Union are required to provide specific details in advance of their arrival. This is done by submitting an Entry Summary Declaration (ENS) to customs at the first port or airport of entry.

Further information on ICS can be found on the [ICS section](#) of the Revenue website.

3.2 Legal Provisions

EU legislation requires that an ENS must be lodged at the first point of entry into the customs territory of the Union before the:

- arrival of goods in the customs territory of the Union, or
- the loading of containerised cargo in deep-sea traffic commences.

The ENS must be lodged electronically and must contain the data as set out in Annex 9 of Appendix A of the Transitional Delegated Act (TDA). In particular, it should be noted that the ENS is in addition to the electronic customs declaration (which is made through AIS) which continues to be required in order to enter the goods into a Customs procedure (Article 127 UCC).

3.3 The Import Control System (ICS)

ICS is an EU wide electronic system for the lodging, handling and processing of an ENS, including the issuing of a Master Reference Number (MRN) for each ENS, the exchange of safety and security risk analysis results between Member States and the handling of diversions.

ICS will be replaced by ICS2 on a phased basis between 2021 and 2024. This system will introduce new business procedures in accordance with the UCC and it will support the following processes:

- Lodgement of the Entry Summary Declaration (ENS) (advance cargo information) to customs.
- Safety and security risk analysis by customs.
- Arrivals of means of transport.
- Presentation of goods to customs.
- Control by customs of goods, where required.

The implementation of ICS2 will consist of 3 operational releases:

- Release 1 (R1), 15 March 2021:

Lodgement of the pre-loading minimum data for air express and postal consignments.

For Release 1 the only data that will be received from postal operators will be the pre-loading data and both pre-loading and pre-arrival risk analysis will be carried out on these declarations.

Pre-loading data will be received from Express Operators while pre-arrival data will continue to be received in our current ICS system:

- Only pre-loading risk analysis will be carried out on these declarations in ICS2.
- Pre-arrival risk analysis will continue to be carried out by current ICS system and any controls identified will be carried out as they are currently.

- Release 2 (R2), 01 March 2023:

- Lodgement of the complete ENS for all goods in air traffic.
- Lodgement of the arrival notification for all goods in air traffic.
- Presentation process for air express consignments and general air cargo.

- Release 3 (R3), 01 March 2024:
 - Lodgement of the complete ENS for maritime and inland waterways, road and rail traffic (includes goods in postal consignments transported in these means of transport).
 - Lodgement of the arrival notification for maritime and inland waterways.
 - Presentation notice for all goods in all modes of traffic.

Following the roll-out of Release 3, the current system will be phased out. The ICS Trader Guide will be updated to reflect the new processes and procedures.

3.4 Who is required to submit ENS?

Responsibility for ensuring the ENS is lodged lies with the carrier of the goods – this will be the shipping line or airline that actually carries the goods to Ireland. The ENS is required only in the case of goods arriving directly into Ireland from outside the EU. A third party may, with the carrier's agreement, lodge the ENS.

3.5 When is an ENS required?

Safety and security controls for imports will be carried out by Customs Authorities at the first point of arrival of goods into the EU. Accordingly, here in Ireland an ENS will be required in respect of imported goods only where Ireland is the first point of arrival of those goods into the EU i.e. direct imports from non-EU countries. In this regard, it is important that all stations that have direct import traffic from a non-EU country are aware of that traffic and ensure that the carrier lodges or arranges for the lodgement of ENSs in respect of same.

Indirect imports i.e. those that are imported via another Member State and subsequently transported to Ireland will be subject to safety and security risk analysis by Customs Authorities in the country of the first place of arrival of the goods into the EU.

Safety and security controls will apply to the arrival of goods into the customs territory of the Union by land, sea and air.

3.6 Time limits

The time limit for lodging the ENS varies according to the mode and duration of transportation carrying the goods into the customs territory of the Union:

Table 1: Maritime transport

MARITIME TRANSPORT	TIME-LIMIT
1. Containerised cargo other than short-sea shipping	At least 24 hours before loading onto the vessel on which the goods will enter the customs territory of the Union.
2. Bulk or break-bulk cargo other than short sea shipping	At least 4 hours before the arrival of the vessel at the first port of entry into the customs territory of the Union.
3. In case of goods coming from: <ul style="list-style-type: none"> • Greenland. • the Faroe Islands. • Iceland. • Ports of the Baltic sea, the North Sea, the Black Sea and the Mediterranean Sea. • all ports of Morocco. 	At least 2 hours before arrival of the vessel at the first point of entry into the customs territory of the Union.

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| 4. Between a territory outside the customs territory of the Union and the French overseas departments the Azores, Madeira or the Canary Islands, where the duration of the voyage is less than 24 hours. | At least 2 hours before arrival at the first point of entry into the customs territory of the Union. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|

Table 2: Air transport

AIR TRANSPORT	TIME-LIMITS
1. Duration of less than 4 hours	Actual departure
2. Duration of 4 hours or more	At least 4 hours before the arrival of the aircraft at the first airport in the customs territory of the Union

3.7 Location where an ENS is to be lodged

An ENS must be lodged electronically to ICS at the Customs office of entry to allow the Customs office to perform risk analysis for safety and security purposes. The Customs office of entry is the Customs office geographically competent for the place where the goods are brought into the customs territory of the Union. Where goods dispatched from a non-Union country are moved between different Union ports or airports and leave the customs territory of the Union temporarily, risk analysis is performed only at the Customs office of entry where the goods are brought into this territory for the first time. If, however, the vessel calls at a port outside the EU between calls at EU ports, a new safety and security risk analysis must be performed by the Customs office competent for the EU port where the vessel first calls after re-entering the customs territory of the Union.

3.8 Content of ENS

The data that is to be provided in the ENS for each particular mode of transport is set out in the Tables in Annex 9 of Appendix A of the TDA and the related explanatory notes. If the person lodging the ENS and all the consignees are AEOs or the goods are express consignments, the ENS can be completed with reduced information.

3.9 Exceptions

An ENS is not required for the following goods:

- Electrical energy.
- Goods entering by pipeline.
- Items of correspondence.
- Household effects as defined in Article 2(1)(d) of Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Union system of reliefs from customs duty, provided that they are not carried under a transport contract.
- Goods for which an oral customs declaration is permitted in accordance with Article 135 and Article 136(1) provided that they are not carried under a transport contract.
- Goods referred to in Article 138(b) to (d) or Article 139(1) which are deemed to be declared in accordance with Article 141 provided that they are not carried under a transport contract.
- Goods contained in travellers' personal baggage.
- Goods moved under cover of the form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951.
- Weapons and military equipment brought into the customs territory of the Union by the authorities in charge of the military defence of a Member State, in

military transport or transport operated for the sole use of the military authorities.

- The following goods brought into the customs territory of the Union directly from offshore installations operated by a person established in the customs territory of the Union:
 - goods which were incorporated in those offshore installations for the purposes of their construction, repair, maintenance or conversion.
 - goods which were used to fit or equip the offshore installations.
 - provisions used or consumed on the offshore installations.
 - non-hazardous waste from the said offshore installations.
- Goods entitled to relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963, other consular conventions or the New York Convention of 16 December 1969 on special missions; EN 29.12.2015 Official Journal of the European Union L 343/53 (1) OJ L 324, 10.12.2009, p. 23.
- The following goods on board vessels and aircraft:
 - goods which have been supplied for incorporation as parts of or accessories in those vessels and aircraft.
 - goods for the operation of the engines, machines and other equipment of those vessels or aircrafts.
 - foodstuffs and other items to be consumed or sold on board.
- Goods brought into the customs territory of the Union from Ceuta and Melilla, Gibraltar, Heligoland, the Republic of San Marino, the Vatican City State, the municipality of Livigno.
- Products of sea-fishing and other products taken from the sea outside the customs territory of the Union by Union fishing vessels.

- Vessels, and the goods carried thereon, entering the territorial waters of a Member State with the sole purpose of taking on board supplies without connecting to any of the port facilities.
- Goods covered by ATA or CPD carnets provided they are not carried under a transport contract.

The waiver for goods valued less than €22 remains in place until the update to the ICS system is complete (Article 104 of the DA).

The rules relating postal consignments are as follows:

Until the upgrade of the ICS system, an entry summary declaration is not required for goods in postal consignments. Once this upgrade to ICS is complete, risk analysis on goods in postal consignments that exceed 250g should be carried out at the time of their presentation on the basis of the customs declaration or the Temporary Storage declaration.

By 31 December 2020 the Commission shall review the situation for goods in postal consignments taking into account the use of electronic means by postal operators covering the movement of goods.

3.10 International agreements

An ENS is not required when security measures are provided for in international agreements concluded by the EU with a third country. Such agreements currently exist with Norway, Switzerland, Liechtenstein and Andorra. The agreements provide that the Contracting Parties must introduce and apply to goods entering their customs territories the specified customs security measures, thus ensuring an equivalent level of security at their external borders. The Contracting Parties have waived the application of the customs security measures where goods are carried between their respective customs territories.

3.11 Content, accuracy and completeness of the ENS filing

Officers must be able to identify the person (or persons) responsible for compliance with this requirement. All the data elements prescribed in Annex 9 of Appendix A of the TDA for the particular mode of transport or for express consignments must be contained in the ENS filing. The filing must be completed in accordance with the Explanatory Notes in Annex 9 of Appendix A of the TDA. In general ICS will only accept completed ENS declarations.

If the declarant learns later that one or more particulars contained in the ENS filing have been incorrectly declared, the provisions on amendments apply.

The lodging of a declaration signed by the declarant or her/his representative renders her/him responsible under the provisions in force for the:

- Accuracy of the information given in the declaration.
- Authenticity of the declaration and
- Compliance obligations relating to the entry of the goods in question.

3.12 Responsibilities of Import Stations in relation to control procedures for Entry Summary Declarations

3.12.1 Introduction

All import stations have responsibility for putting a programme of control checks in place in respect of ENS. This programme should form part of the station business plan and appropriate structures should be in place to deliver the business plan targets.

3.12.2 Control Procedures

The ENS, when accepted by ICS, will be subjected to electronic risk analysis based on EU-agreed common risk rules using the Eskort risk engine. Where risk analysis identifies a risk(s) associated with a goods item, the details will be sent to the Risk Analyst (National Profiling Centre (NPC)) for further evaluation. Following intervention by the Risk Analyst, the final risk analysis results will issue from the risk engine to ICS and will be signalled to the station by means of a Transaction Review (TR) in the workflow part of ITP. If no intervention is made by the NPC, the result of the Risk Analysis will issue to the station.

The following are the types of risk routings and the corresponding controls to be carried out by officers that may arise:

Green routing:	no risk identified; routing will be notified immediately to ICS.
Orange routing:	a documentary check is required to be carried out.
Red routing:	a physical examination check is to be carried out.
Yellow routing:	specific to DAFM

Officers should carry out the type of control e.g. physical, documentary etc. as indicated by the risk analysis result. When the control is performed, the result of the control must be entered in ICS.

In the case of maritime container cargo only, it is also possible that a 'Do Not Load' notification will issue to the declarant. This requires the declarant to ensure that the goods are not loaded in the port of departure. In such cases, the station should ensure that, on the eventual arrival of the means of transport in the Union, these goods have not been loaded on the ship.

For further information please see the [Import Control System \(ICS\) Trader Guide](#).

3.12.3 Verifying that ENS have been received for all relevant goods

Officers will need to verify that ENSs have been received for all goods that have arrived from a third country.

To do this the officer will need to perform a search in ICS using a number of different parameters, depending on whether they are based in a port or an airport. If the officer is based in a port, s/he will need to do the following:

On the ICS Search Screen:

- In Transport Mode at Border – select 'Sea transport'.
- In ID Crossing Border - enter the IMO number of the vessel.
- In Expected Date of Arrival From/To – enter the date/date range that the vessel is expected to arrive.

If the officer is based in an airport, s/he will need to do the following in the ICS Search Screen:

- In Transport Mode at Border – select 'Air transport'.
- In Conveyance Ref Number – enter the flight number (alpha characters must be in capitals and not lower case).

- In Expected Date of Arrival From/To – enter the date that the flight is expected to arrive.

In either of the preceding cases, if there are ENSs lodged matching the search details entered then a list will be displayed on the Search Results screen. Checking these ENSs against the manifest presented on arrival of the vessel/flight will enable the officer to verify whether all goods on board are covered by an ENS or are exempt.

3.12.4 Spot checks to ensure quality of data on an ENS

In addition to the mandatory TRs generated by a safety and security risk, further transactions should be selected for checking on a random/spot check basis. The nature, frequency and targeting of these will be a matter for the officer having regard to the station business plan targets.

It is important that the quality of ENS data is monitored and spot checks should be carried out on an ongoing basis and the results recorded. Where data quality issues arise, these should be raised with the declarant. Particular data issues to bear in mind include:

- Goods description
- Place of loading or unloading
- Subsequent office.

Further details are set out in the guidelines on acceptable and unacceptable terms for description of goods for exit and entry summary declarations during the UCC transitional period.

Cases of non-compliance involving any obligation relevant to ICS, e.g. submit declarations, declarations to be correctly completed, hold goods pending clearance, etc., should be reported immediately to the relevant Assistant Principal for a decision on further action.

3.12.5 Administrative penalties

Administrative penalties may be imposed for non-compliance with customs requirements, particularly in relation to the content and quality of documentation, including ENS. Therefore, as part of their ongoing monitoring, checking and recording of ENS, for content and quality purposes in particular, officers need to be aware of this facility as a means of promoting compliance on an ongoing basis.

The [Tax and Duty Manual on Customs Administrative Penalties](#) outlines the procedures which should be followed. Responsibilities of the National Profiling Centre (NPC)

The NPC has responsibility of National Risk Analyst in relation to safety & security. It is the NPC that is responsible for reviewing the results of the automated risk analysis performed by ESKORT to ensure that they are appropriate. When the risk engine has completed processing of an ENS and any item has been hit by a risk rule, a text message and email alert is sent to the Risk Analyst detailing the nature of the hit and the number of items involved. Within the predefined time frame the Risk Analyst is required to:

- intervene on all cases that have received a hit from the risk engine.
- examine the ENS details and carry out basic risk analysis and determine if they have reason to believe that the goods item poses a true risk.
- based on that analysis decide if the 'routing' of the item needs to be upgraded, downgraded, or remain as is. Essentially the Risk Analyst is deciding whether there is a requirement that for a full physical examination, a documentary check or whether the goods need to be controlled at all.
- all other items on the ENS should be examined to see if they also merit a change in their routing based on the risk analysis carried out by the risk analyst.

Once the Risk Analyst is satisfied with their determination the risk results can be released.

Section 4. Imports by Sea

4.1 Law on Ships' Reports

Vessels carrying goods which have not yet been released for free circulation within the European Union:

4.1.1 Report of the vessel

Vessels over 300 tons are currently obliged to submit a report of the vessel to SafeSeas Ireland. In that circumstance, you do not have to submit a separate report to Revenue – the SafeSeas Ireland data will constitute as a report for the purposes of the new customs reporting regulations (Customs (Reports Inwards and Outwards by Vessels) Regulations 2016 (S.I. No. 612 of 2016)). However, if you do not report via SafeSeas or through any other government agency, then you must provide a report of the vessel to Revenue.

The report should be submitted:

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

4.1.2 Report of the goods

A report must be provided in line with EU legislation, i.e. the Union Customs Code (Regulation (EU) no. 952/2013).

4.1.3 Report of the ship's stores

Vessels over 300 tons are currently obliged to submit a report of the ship's stores to SafeSeas Ireland. The report should be submitted:

- At least 24 hours in advance prior to arriving in a port in the State.
- If the voyage time is less than 24 hours, at the latest, at the time the ship leaves the previous port or
- If the port of call is unknown or it has changed during the voyage, as soon as the information is available. On departure, the FAL form should be submitted at the time of departure from the port.

4.1.4 Report of Vessel – Entry into the State

If Ireland is the first port of entry into the customs territory of the Union, then you must provide an Entry Summary Declaration (ENS) (Article 127 UCC). An ENS is provided to Revenue via the Import Control System, which can be accessed via Revenue Online Services (ROS).

All non-Union goods must also be reported under European Union law upon entry to the State, even if Ireland is not the first point of entry. Such reports are submitted under AIS. Traders and agents who currently report as above should continue to do so. Such reports will satisfy the requirements under the new customs reporting regulations.

4.1.5 Provision of information to the Customs Authorities

Any person directly or indirectly involved in customs formalities or in customs control shall at the request of the Customs Authorities and within the specified time-limit provide those authorities with all the requisite documents and information, in an appropriate form, and all the assistance necessary for the completion of those formalities or controls. (Article 15 UCC)

4.2 Vessels arriving from other Member States

Vessels arriving from within the EU do not have to report if they are an 'Authorised Regular Shipping Service' vessel. An 'Authorised Regular Shipping Service' is a service that carries goods in vessels that operate only between ports (other than Freeports/Free zones) situated in the customs territory of the Union. All Customs authorities in each EU port of call are required to approve the service and vessels must carry a valid certificate from the issuing Customs authority. The fact that a formal report is not required does not relieve the responsibilities in relation to payment of light dues.

All other vessels (i.e. not an Authorised Regular Shipping Service) must make a report within twenty-four hours prior to arrival, or upon its departure from the port of origin, if less than 24 hours prior to entry into the State (Section 3 S.I. No. 612 of 2016 Customs (Reports Inwards and Outwards by Vessels)). Further information relating to guidance on Customs reporting is available on the Revenue website.

4.3 Form of report and particulars required

- A report is made in duplicate on General Declaration Inwards IMO FAL Form 1 is lodged through Safe Seas Ireland and a combined presentation notification (G3) and Temporary Storage Declaration (G4) is lodged into AIS by the carrier detailing all of the cargo on board. 'Nil' G3/G4 are to be lodged, when appropriate.

Sea-fishing and other products from the territorial sea of a third country taken by and imported in ships registered in the EU may be landed without being included in the report. This also applies to products obtained from the territorial sea of a third country on board factory-ships registered in the EU. These products are exempt from import duties when they are released for free circulation. However, fresh fish taken from the territorial sea of a third country by a ship registered outside of the EU must be reported regardless of where the ship importing the fish is registered (Article 208 of the UCC).

- Passengers' baggage may also be landed without being included in the report.
- While each consignment of goods should be reported separately, giving the marks and numbers of the various packages, some latitude may be allowed.
- A general description “... **bags of mail parcels and/or letter post**” is sufficient for third country mail for collection by the postal authorities.

The procedures contained at [paragraph 6.3](#) are to be followed for postal consignments dispatched from third countries. Officers perform regular checks to ensure compliance with the legislation governing the movement of postal consignments from the point of importation to the relevant approved Postal Depot.

- Particulars of goods remaining on board for other EU ports or for exportation need not be insisted upon. These are to be reported as “General cargo R.O.B for ...”
- The net tonnage of the ship shown on the report can be verified by reference to the Certificate of Registry.
- The officer receives the report, or documents accepted in lieu of, via SafeSeas Ireland. Further information relating to guidance on Customs reporting is available on the Revenue website.
- A formal report is required for any vessel arriving direct from another EU member state and carrying both third country and EU goods unless the vessel is an Authorised Regular Shipping Service. Checks for national prohibition and restriction control purposes should be carried out on arrival. ‘Groupage’ sub-manifests are also required in respect of ‘groupage’ cargo in these circumstances.

The restriction on the breaking of bulk, see [paragraph 4.10](#) below, no longer applies in respect of Union goods and the discharge of these should not be delayed.

4.3.1 Boarding and rummage of ships

Any vessel may be boarded and rummaged at a port, within the limits of a port, the territorial sea or within the contiguous zone of the State. A boarding can take place 24 hours a day, 7 days a week (Section 27(1)(c) Customs Act 2015).

Rummage of Ships

A full rummage should be carried out on vessels where risk analysis, reliable information etc. suggests the necessity for such.

Boarding and rummage of ships is broken into three different levels of intervention.

Level 1 Intervention

Boarding vessels for the purposes of taking report, shipment of stores and other administrative duties.

Level 2 Intervention

Search of all accommodation areas, communal areas, bridge and superstructure areas, general deck areas, and non-intrusive inspection of the engine room area while accompanied by a responsible ships officer or officers who are Level 3 certified.

Level 3 Intervention

Search of vessel including confined space entry, working at heights, clearance of areas marked hazardous, entry to cargo spaces, intrusive examinations. All officers undertaking Level 3 Interventions will be from the National Rummage Function, Revenue Maritime Unit who are Level 3 Certified. i.e. opening/dismantling potential concealments, tank entries, entry to spaces that cannot be guaranteed safe and where there may be requirement to have full Breathing Apparatus (BA) and multi gas analysers as standard parts of PPE. Permits to Work will be a normal feature of Level 3 work.

All officers involved in boarding and rummage of ships will be suitably trained and certified.

4.4 Additional documents required

The [Customs Staff Manual on Ships Stores](#) provides a complete list of the documents in use and outlines the requirement to submit these documents electronically on Safe Seas Ireland prior to the vessels arrival.

4.5 Certificate of Pratique (health)

The Certificate of Pratique (health clearance) which is lodged through Safe Seas Ireland and issued to the master of the ship by the officer at the previous port is to be produced at the time of the first report after the arrival of a ship from ports or places other than in the EU.

4.6 Grain-laden ships

When the officer becomes aware that a ship laden with grain is arriving, the Marine Surveyor is to be informed as soon as possible vis Safe Seas Ireland portal. The master of a ship (unless exempt) arriving with grain¹ cargo from a port outside Ireland is required to report to the Marine Surveyor via the Safe Seas Ireland portal. The ship docks in a Temporary Storage Facility and all third country goods are considered under control and require Customs clearance. Department of Agriculture, Food & the Marine (DAFM) provide clearance and will occasionally take samples.

¹ Grain includes wheat, maize, oats, rye barley, rice, pulses and seeds.

Exemptions

These requirements do not apply to any ship with grain not bound for a port in Ireland, which would not have come into port but for weather or other circumstance that the master/owner of the ship could not have prevented.

4.7 Ships' Casualties, wreckage, etc.

The master of a ship is required to report details of any wreck, etc. picked up on the voyage and the officer who receives the report is to forward this information, together with details of any casualty, e.g. collision, foundering, fire to the ship, to the Receiver of Wreck. See [Receiver of Wreck Tax and Duty Manual](#).

4.8 Ships' surplus stores

FAL Form 3 - Ship's Stores Declaration must contain details of all the dutiable stores carried on the vessel on arrival and departure, and also particulars of stores issued. The form must contain (i) the location on the vessel where high value dutiable goods are stored ;(ii) the brand and quantity of each item of high value dutiable goods and (iii) details of any small packages of merchandise or small addressed packages or presents. The form must be dated and signed, or otherwise authenticated (refer to Section 4.9 [Customs Staff Manual on Ships Stores](#)), by the master of the ship or an officer duly authorised by the master and having personal knowledge of the facts regarding the ship's stores. (See ship's stores definition) The form must be completed on arrival and at departure of the vessel. Where particulars of high value dutiable goods are left blank on the form it will be treated as a Nil declaration.

4.9 Acceptance of reports

The officer who receives the report is to ensure that the necessary information and accompanying documents are furnished electronically via the SafeSeas reporting system.

4.10 Numbering and endorsement of reports

All reports when accepted are to be endorsed with the official date stamp and signature of the officer accepting it.

Reports are to be numbered consecutively with a new series of numbers started each year. A separate series of numbers may be used for ships reporting in ballast, i.e. a ship entering a port with no cargo on board. Every book or document relating to the ship is to bear the year and the ship's rotation number as follows - 07/301.

4.11 Disposal of reports, etc.

The original report and Certificate of Pratique (where furnished) are to be filed locally. The duplicate is to be compared with the original and any alteration initialled. The duplicate is to be sent as soon as possible to the station of discharge, if different to the import station.

4.12 Breaking bulk before report

When a ship carrying third country goods arrives outside the hours of normal attendance for reporting, the officer in charge, on receipt of a request in writing and on reasonable grounds, may allow bulk to be broken and declarations to be acted on before report has been made. Care must be taken that all health, Revenue and statistical interests are safeguarded and that the ship's combined presentation notification and temporary storage declaration is lodged with Customs before bulk is broken. Permission to break bulk prior to reporting does not relieve the necessity of

reporting within twenty-four hours before arrival or upon its departure from the port of origin, if less than 24 hours prior to entry.

A more recent version of this manual is available.

4.13 Imports of Third Country Excisable Products into a Tax Warehouse

Excisable goods will be declared to Customs at the point of arrival in the State on the AIS system. The goods will be declared for tax warehousing on the electronic customs declaration and any liability for Customs duty must be paid or secured on the electronic customs declaration at this point.

The goods will be routed orange in AIS. If the goods are subsequently re-routed green by Customs staff, the relevant officer with responsibility for supervision of the tax warehouse of destination, should be advised, via e-mail, of the relevant electronic customs declaration number and type/quantity of goods.

Form C&E 1021 must be completed by the declarant requesting that the goods be moved to the relevant tax warehouse. A copy of this form together with a copy of the electronic customs declaration should accompany the goods and be retained by the warehouse keeper.

The warehouse keeper must return a receipted copy of the C&E 1021 to customs at the import station. A further copy of the C&E 1021 must be provided to Revenue. All containers should be secured using the consignor's seals and must be kept intact until arrival at the tax warehouse.

4.14 Fishing boats

All fishing boats registered outside the EU must report on arrival in the State and fishing boats registered in the EU must report to the Department of Transport, Tourism and Sport (DTTAS) if arriving from a third country or third country territorial waters.

4.15 Yachts

Yachts are not required to formally report on arrival from a third country. However, in the case of all arrivals from outside of the EU and yachts from EU countries with third country goods or prohibited or restricted goods on board, the master must advise Revenue of arrival. Normally the first communication is through the harbourmaster in the port of entry. The master may request Customs or Immigration service via the harbourmaster who in turn will contact the Customs Office appropriate to the specific port.

4.16 Calling ships

Ships with third country goods on board remaining in port for less than 24 hours are not required to report if calling only for fuel, for the taking on board of provisions required for the proper equipment of the ship or by reason of stress of weather provided no cargo or passengers are landed or taken on board.

4.17 Visiting cruise liners

Regional managers may grant special facilities for visits made by ships to a port or to successive ports in Ireland in the course of a holiday cruise where the journey commences from, calls at, or terminates in a non-EU port under the following conditions:

- Sufficient notice of the time of arrival accompanied by application on Form C&E 200 for attendance of officers, must be given for each point to which the vessel is to call.
- No cargo is to be landed or taken on board.
- The master of the ship is to give a written undertaking at each point of call that s/he will allow reasonable quantities as outlined in the [Ship Stores Manual](#) of

dutiable stores for consumption on board the vessel by the passengers and crew and that s/he will not allow any ship's dutiable stores to be landed in the State.

- The vessel is not to be open to visitors generally, but a small number of visitors, authorised in writing by Revenue, may be permitted.
- A report of the vessel is to be made at the first point of call and any payment of light dues is to be made there. Clearance outwards, via any subsequent points of call, is to be obtained at the first point of call in respect of a vessel departing directly for a third country from its final port of call within Ireland.
- Passengers are allowed to disembark provided that any baggage landed is firstly notified to Revenue. Examination of the passengers, including those who are to proceed overland to join the ship at another point in Ireland, should be reduced to a minimum. Handbags and any other small articles of baggage may, on landing, be subject to examination if deemed necessary by officers.

Applications are dealt with at the first point of call in Ireland. When allowed, all the proposed points of call are to be specified on the form C&E 200 and the applicant is to be informed of the conditions. Where points of call are in another Division, an advice is to be sent to that Division. A report is not required at these points of call, or clearance outwards, unless bonded stores are shipped. No charge is to be raised for attendance given solely for the examination of baggage.

4.18 Government ships

Government owned ships in the service of Ireland or of foreign States are not required to report.

4.19 Containers

4.19.1 General

The Assistant Principal in charge of the port may, in a number of cases to be determined locally and having regard to the level of risk identified, arrange for examination of declarations for comparison and verification against the operator of the TSF's records. Any discrepancies discovered e.g. a shortfall in the number of containers landed compared to the number declared, should be investigated.

In addition, arrangements should be made to have occasional spot-checks carried out on containers in compounds by comparing company records to manifests. These should not cause undue delay to the carrier and could involve calling for CMR (International Carriage of goods by Road) notes and, where applicable, clearance dockets.

4.20 Ships discharging at successive ports

If a ship carrying third country goods discharges cargo at successive ports a full report of the cargo to be landed is to be made at each port and the cargo discharged at each port is to be accounted for at that port. Each port is to deal with its own discrepancies and adjustments. Where it is stated, as an explanation of a shortage of goods reported, that the goods have been landed at another port, the statement is to be verified by contacting that port. However, the full bulk cargo may be reported and declared at the first port of arrival. Staff at that port should contact staff in successive ports with regard to the 'writing off' of any licences and the verification of outturn certificates. If it is found that there are discrepancies between the amount initially declared and that actually landed, an explanation should be sought from the declarant. To facilitate cargo remaining on board for discharge at successive ports, a printout of the AIS declaration should be endorsed at the first port of arrival, indicating that the bulk cargo is in free circulation. The endorsed AIS declaration should be returned to the declarant so that it can accompany the goods to successive ports.

4.21 Parcels list

Small packages of merchandise and gifts of third country goods not on the ship's report or on IMO FAL Form 4 (formerly Cu. No 142) are to be listed on Form Cu. No 143 which is to be produced to the officer and attached to the ship's file.

4.22 Failure to make a proper report, etc.

The officer is to examine the arrival sheets in order to satisfy her/himself that all ships have been reported within the time allowed. If the relevant HEO is satisfied that delay in making a report/reporting incorrectly is not deliberate or is due to unavoidable causes, the explanation may be accepted. In other cases, including refusal to answer questions relating to the ship, voyage, etc., the facts are to be reported to the relevant Assistant Principal without delay.

4.23 Relationships with port officials and others

Staff are to ensure that the official Customs presence in ports does not give rise to friction with port or shipping 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. Officers should ensure that the Charter of Rights is adhered to in all dealings with Revenue customers.

As part of Revenue's ongoing trade facilitation functions, an MOU (Memorandum of Understanding) programme has been undertaken. Under this programme, a number of MOUs have been concluded with sea transport operators and port authorities. Such MOUs are agreed by the Customs Liaison and Joint Operations – Drug Law Enforcement Unit (CDLE), and on completion are serviced and monitored by nominated Customs Liaison Officers in the Divisions.

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

[...]

See paragraph 3.4 of the [Customs Manual on Import VAT](#) for details on exemption from VAT in relation to the temporary importation of certain vessels. See the [Temporary Importation Manual](#) in relation to exemption from import charges on temporary importation.

A more recent version of this manual is available.

Section 5. Imports by Air

5.1 Law and General Procedure

5.1.1 General legal position and impact

Under Article 133 UCC, the operator of an aircraft entering the customs territory of the Union shall notify the arrival to the customs office of first entry upon arrival of the means of transport. Aircraft arriving into or departing from Ireland are governed by sections 10, 11 and 12 of the Customs Act 2015.

Military aircraft are not to be regarded as coming within the provisions of this legislation and their operations are not to be interfered with by officers, but any suspicion of illicit traffic by such aircraft is to be brought to the notice of the relevant Assistant Principal.

The general effect of the legislation is that:

- (i) Aircraft arriving in Ireland, save as permitted by Revenue, see [paragraph 5.6](#) below, must first land at a Customs airport and complete all Customs formalities in relation to the aircraft, its cargo, stores and passengers. In Ireland the main customs airports are Dublin, Cork and Shannon. In addition there are 18 appointed aerodromes in the State that have been approved to receive flights from abroad but subject to restrictions as regards the type of flights and certain conditions as regards prior notifications etc. (section 6(1) and (3) of the Customs Act 2015).
- (ii) The landing of any aircraft coming from abroad other than at a Customs airport must be shown to be a forced landing and a Customs officer must be notified of the aircraft's landing (Section 10 (6) and (8) of the Customs Act 2015).
- (iii) Aircraft departing on a flight to a destination outside the Customs territory and/or the fiscal territory of the EU, must not, unless otherwise authorised or exempted, depart from any place other than a Customs airport. Please note that

section 10 of the Customs Act refers only to aircraft departing the State and does not make a distinction for non-EU flights (section 10 (7) and (8) of the Customs Act 2015).

- (iv) An officer has a right of access to all Customs airports or licensed aerodromes, and a right to board and inspect any aircraft and any goods loaded thereon (section 25 and 27 of the Customs Act 2015).

The penalty for a breach of section 10² of the Customs Act 2015 is provided for in section 10(11) of the Customs Act 2015. A person who commits an offence is liable on summary conviction to a fine of €5,000.

Apart from the specific legislation governing arrival/departure of aircraft, section 25(3) of the Customs Act 2015 relating to smuggling also applies.

While points (i) to (iv) above set out the legal position generally, the effect of the Single Market has been to dilute these requirements somewhat in the context of intra-Union flights – see [paragraph 5.2](#) below.

Where an offence may have been committed, officers are at all times to be guided by the instructions contained in the Customs and Excise Enforcement Procedures Manual.

5.1.2 Relations with airport officials and others

Staff are to ensure that the official Customs presence in airports does not give rise to friction with airport or 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. Officers should ensure that the Charter of Rights is adhered to in all dealings with Revenue customers.

² Specifically s.10 (1),(2),(3),(4),(5),(7),(8), (9), (10) of the Customs Act 2015.

As part of Revenue's on-going trade facilitation initiative, an MOU (Memorandum of Understanding) programme has been undertaken. Under this programme, a number of MOUs have been concluded with air transport operators and airport authorities. Such MOUs are agreed by the Customs Liaison and Joint Operations – Drug Law Enforcement Unit, and on completion are serviced and monitored by nominated Customs Liaison Officers in the Divisions.

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

[...]

Further details on these partnership agreements and the list of Customs Liaison Officers nominated to liaise with companies regarding MOUs are available from Customs Liaison and Joint Operations – Customs Drugs Law Enforcement Unit, Investigations & Prosecutions Division, Ashtowngate, Navan Rd, Dublin 15 Intra-Community Flights and Traffic

5.2.1 Effect of Law

General

Normal Customs controls do not apply in respect of intra-Union flights unless:

- third country goods are carried on board.
- stores are carried on board.
- passengers are on board who have originated in a non-EU country and have not been cleared at another EU airport.
- goods carried on board are being exported to a third country.
- Customs intervention is necessary for purposes connected with the enforcement of a prohibition or restriction on importation or exportation.

One effect of the Single Market is that Revenue cannot refuse permission to the pilot of an aircraft making an intra-Union flight, (which is not carrying either third country goods or passengers who have originated in a non-EU country and not

cleared at another EU airport), to land at a place other than a Customs airport, **except where such refusal is necessary for the purposes of enforcing a prohibition or restriction on importation or exportation.** In practice, in order to ensure effective enforcement of prohibitions and restrictions (particularly drugs) the preferred approach is for aircraft arriving on intra-Union flights to continue to first land at a Customs airport. In practice this has not proved problematical because in many instances this will suit the aircraft operator anyway. Requests for permission for intra-Union flights to land other than at a Customs airport should continue to be refused on the basis that it is necessary to first land at a Customs airport for Customs to exercise prohibition and restriction controls (particularly drugs). Any appeals against such a ruling should be referred to Customs Division Divisional Office for consideration. (This approach does not affect permission for one off events such as air shows or the like).

Private aircraft

Normal Customs controls, other than the requirements to take the aircraft to the examination station and report, do not apply in respect of the pilot of an intra-Union flight arriving at a Customs airport unless:

- third country goods are carried on board.
- prohibited or restricted goods are carried on board.
- stores are carried on board.
- passengers are on board who have originated in a non-EU country and have not been cleared at another EU airport.

5.3 Report inwards (other than private aircraft)

5.3.1 Reports inwards

Union traffic

A formal report is not required for aircraft from other Member States carrying only Union goods on arrival in Ireland. However, where a combined presentation notification and temporary storage declaration has been submitted it may be used for National Prohibitions and Restrictions control purposes. In addition, spot checks should be carried out on arrival of the aircraft.

Mixed traffic

Where an aircraft on arrival from another Member State is carrying both Union and non-Union goods, a formal report must be made (but the report takes the form of a combined presentation notification and temporary storage declaration). The report must identify all third country goods whether by way of a separate cargo manifest or otherwise and is to be used for prohibition and restriction controls as well as ensuring control of the non-Union goods. Full provisions for the reporting requirements of aircraft are found in Section 11 of the Customs Act 2015, the Customs (Reports Inwards and Outwards by Aircraft) Regulations 2016 (S.I. No.613 of 2016), the Customs (Electronic Filing of Returns) Order 2016 (S.I.No.614 of 2016) and the Customs (Mandatory Electronic Filing) (Specified Persons) Regulations 2016 (S.I.No.615 of 2016).

5.4 Intra-Community private aircraft carrying passengers and/or Union goods only

5.4.1 Arrivals at International Union Airports

Under EU rules, all flights arriving from areas outside the fiscal territory of the EU must land at an international Union airport (i.e. Dublin, Cork or Shannon), unless otherwise specifically authorised by Revenue. Where such authorisation is given, prior notice and the maintenance of records will be required.

Where a private aircraft lands at an international Union airport (i.e. Dublin, Cork or Shannon), the pilot-in-command is required to inform Customs on arrival and lodge a combined presentation notification and temporary storage declaration of any third country goods carried. This requirement may be dispensed with where the Assistant Principal is satisfied that sufficient flight information is maintained by the airport authorities or other independent sources, e.g. air traffic control or handling agents and is available for Customs inspection.³

The lodgement of a combined presentation notification and temporary storage declaration is not required and prior notice of arrival or the maintenance of records of arrivals is no longer required.

Systematic attendances for clearance of intra-Union flights will not normally arise but particular consideration should be given to possible breaches of prohibitions and restrictions (particularly drugs) and arrangements made for an appropriate level of checking having regard to the risks involved.

Enforcement

³ S11(3) Customs Act 2015

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

[...]

Officers should also note that private purchases of new aircraft may be liable to VAT on acquisition and enquiries should also be made in this regard (see [Para. 5.1 Customs Manual on Import VAT](#)).

Officers should liaise with the Central Intelligence and Drugs Enforcement Branch regarding the monitoring of aircraft movements at places other than International Union airports.

The official action to be taken regarding unauthorised landings of aircraft and aircraft accidents remains unchanged and is set out in the Instructions relating to Civil Aviation.

5.4.2 Baggage

The baggage of persons arriving on an intra-Union flight by a tourist or business aircraft is not to be subject to any Customs controls except for selective checks carried out in the particular circumstances set out in [Baggage Control Examination Manual](#).

5.4.3 Boarding of aircraft used in intra-Union traffic

The boarding of aircraft used in intra-Union traffic is to be performed in such manner as not to impede the free movement of goods and discharge of cargo. Any search or rummage of such aircraft should be specifically authorised by the relevant Higher Executive Officer. If scheduled passenger services are likely to be affected, specific authority at Assistant Principal level is required.

5.5 Arrivals at Customs Airport

5.5.1 Customs airports

There are three Customs airports in Ireland, viz.:

- Cork Airport.
- Dublin Airport.
- Shannon Airport.

An area has been set apart at each airport as an examination station in which all goods must be immediately deposited on being unloaded from aircraft. Secure Temporary Storage Facilities have also been approved at each airport.

Limited customs facilities are also provided at certain other airports and licensed aerodromes (see [paragraph 5.6](#)).

District managers and officers are to ensure that areas designated at Customs Airports under their control are properly approved for Customs purposes.

5.5.2 Account of arrivals

An account of all arriving aircraft engaged in third country traffic must be available at the Customs airport. This account may be provided by the airport authority or may be ascertained from some other suitable source, e.g. air traffic control or handling agents.

5.5.3 Aircraft to be brought to the Examination Station

The pilot of every aircraft arriving from a non-Union country engaged in third country traffic must immediately on landing bring the aircraft to the examination station. Should the pilot for any sufficient reason (e.g. damage to the aircraft) be unable to do so, a report is to be immediately made (see [paragraph 5.6](#)) and the cargo is then to be removed, under the supervision of an officer, to the examination station.

5.5.4 Searching and rummage

In the absence of suspicion and having regard to any potential Revenue danger, the searching and rummage of arriving aircraft engaged in non-Union traffic is to be carried out on a selective basis under the guidance and direction of the HEO.

Non-routine operations of an intense or sensitive nature require specific authority at Assistant Principal level (or HEO in the Assistant Principal's absence).

If scheduled passenger services are likely to be affected, specific authority at Assistant Principal level is required.

Boarding and Rummage

Where an aircraft is boarded, the stores list is to be examined by the officer who is to confirm that the seal numbers on the list attached to the stores match with the seals on the stores.

The officer is also to:

- carry out a simple rummage. This is to consist of an examination under the seats and of the hand luggage area to ensure that no goods have been concealed there, and
- check the hold to ensure that all cargo (other than that remaining on board for unloading at another airport - see [paragraph 5.6](#)) and luggage has been removed.

The approval of the Assistant Principal is to be obtained where the HEO considers that a more detailed rummage is required.

Assistant Principals' duties

Assistant Principals are particularly responsible for ensuring that a properly planned and adequate system of control for the boarding and rummage of aircraft operates within their areas of responsibility.

5.5.5 Mails imported for the Post Office

A general description on the Cargo Manifest such as “..... bags of mail parcels and/or letter post” will be sufficient in the case of third country mails for collection by An Post.

The procedures outlined in [paragraph 6.3](#) are to be followed for postal consignments from third countries. Officers should from time to time check that mails landed are delivered and collected by the postal authorities or their authorised agents.

5.5.6 Procedure on arrival of aircraft engaged in third country traffic

On arrival of an aircraft engaged in third country traffic, the pilot-in-command or the authorised agent is to:

- in the case of aircraft unloading cargo, lodge a combined presentation notification and temporary storage declaration.
- provide to the Officer at the Customs airport a list, in duplicate, of any stores to be unloaded.

(Section 11 of the Customs Act 2015, the Customs (Reports Inwards and Outwards by Aircraft) Regulations 2016 (S.I. No.613 of 2016).

5.5.7 Provision of information to the Customs Authorities

Any person directly or indirectly involved in customs formalities or in customs control shall at the request of the Customs Authorities and within the specified time-limit provide those authorities with all the requisite documents and information, in an appropriate form, and all the assistance necessary for the completion of those formalities or controls. (Article 15 UCC)

5.6 Customs Facilities at certain Licensed Aerodromes

Save as permitted by Revenue, all flights arriving from or departing for third countries or areas outside the fiscal territory of the Union i.e.:

- Gibraltar.

- the Canary Islands.
- the Channel Islands.
- Mount Athos (Greece).
- the Åland Islands.

and all flights carrying :

- third country goods
- passengers who have originated in a non-EU country and have not been cleared at another Union airport
- goods subject to import prohibition or restriction

may not land at or take off from an airport, aerodrome, airstrip or any place other than an international Union airport (i.e. Dublin, Cork or Shannon) (Section 10 of the Customs Act 2015).

In the case of other licensed aerodromes, permission may be granted (by means of a Board Order and subject to the conditions of approval in the [Tax and Duty Manual on Civil Aviation](#)) to allow arrivals and/or departures of such above mentioned flights. In effect these other licensed aerodromes are given Customs airport status but subject to conditions such as prior notifications, etc. relating to which flights direct to/from third country airports may operate from the aerodrome.

Divisions are to supply details to National Policy and Operations Branch, Customs Division of all approvals issued.

Divisional Managers must be satisfied in respect of permission granted that sufficient controls are in place to ensure that, as far as is possible, there will be no risk to Revenue and that import/export prohibitions and restrictions will not be breached.

See paragraph 3.4 of the [Customs Manual on Import VAT](#) for details on exemption from VAT in relation to the temporary importation of certain aircraft. See the

Temporary Importation Manual in relation to exemption from import charges on temporary importation.

A more recent version of this manual is available.

Section 6. Imports by Post

6.1 Law

The legislation governing the importation of goods also applies to third country postal consignments. The provisions of the UCC which pertain to goods in a postal consignment can be found in Articles 135 and 139 of the UCC, Articles 104, 141, 143a and 144 of the UCC DA and Article 220 of the UCC IA.

The following national legislative provisions apply to third country postal traffic:

Post Office (Parcels) Act, 1882 Section 14 as amended, by [Section 7 of the Post Office \(Amendment\) Act, 1951](#) and the [Postal and Telecommunications Services Act, 1983](#), 4th Schedule, Part I. (The Customs Acts are applied to goods imported in parcels and Revenue is empowered to make Regulations in relation to the Customs treatment of parcels).

Foreign Parcels (Customs) Warrant, 1885, as amended by the Postal and Telecommunications Services Act, 1983, 4th Schedule, Part II. (Parcels requiring Customs treatment and required declarations are presented at the place designated by Revenue and any duties/tax due are collected and paid by the postal authority).

Section 18 of the Post Office Act, 1908 as amended by the Postal and Telecommunications Services Act, 1983, 4th Schedule, Part I, and Section 48 of the Communications Regulation (Postal Services) Act 2011.

6.2 Approval of An Post Postal Depots for arrival of third country mail

An Post is currently the Universal Postal Service Provider in Ireland (as defined in [Section 17 of the Communications Regulation \(Postal Services\) Act 2011](#)). Under AIS an electronic declaration is required for every consignment. There is currently a Memorandum of Understanding (MOU) between Revenue and An Post which has

approved four permanent mail depots as follows: Dublin Mail Centre; Dublin Parcel Hub, An Post Mail Centre, Athlone and Air Transit Unit, Dublin Airport.⁴

6.3 Report of mails

All importations of non-union mails were reported on the import manifest. (A general description "... **bags of mail, parcels and /or letter post**" was sufficient for third country mail for collection by An Post to be brought to a Postal Depot).

This requirement ceased on implementation of AIS.

6.4 Movement of mail from the point of importation to the postal depot

All non-union mails are to be collected by the postal authority or its authorised carriers and are to be moved without delay to the approved designated depots. MOU's have been agreed and signed between Revenue and An Post to ensure no diversion of post and Officers are from time to time to carry out checks to ensure that all non-union mails are collected from the point of import and removed without delay to the depot. Any indication that mail is being diverted is to be reported to Customs Division, Postal Policy & E-Commerce Unit, Dublin Castle.

International mail arrives at each Mail Centre and is always under seal, details of which are notified to Customs. This notification is usually in the form of a CN38 and regular checks are performed at each location to ensure that these seals are intact and match the seal numbers notified by An Post when the mail is leaving the Air Transit Unit (ATU), Dublin Airport for delivery to a Mail Centre.

⁴ S.13(2) Customs Act 2015

6.5 Action at Approved Depots

6.5.1 Records

Arrangements are in place with An Post to ensure that records of all incoming mail volumes can be requested and received, and retained for statistical and information purposes. Notwithstanding that each mail centre deals with different varieties of International Mail (AMC and DMC deal with small packets and DPH with parcels over 2kgs), all inbound third country mail is presented to customs in each location and examined either internally or externally in accordance with the procedures outlined below and with regard to the volume and risk as outlined in section 6.5.2.

6.5.2 Examination of postal parcels/packets

All non-union mails on arrival at the depot were subjected to either an external examination or an internal examination of the goods and documents, until the implementation of AIS.

As a check on the accuracy of the declared contents, a proportion of the parcels/packets were examined, having regard to the volume of work and risk involved. Selection for internal examination was carried out on parcels/packets considered to present the greatest risk.

Officers in postal depots should become familiar with flows of parcel/packet traffic. From experience, Officers should build up criteria for profiling e.g. countries of origin, specific traders and specific commodities. Results of profiling give Officers a detailed picture of imports and enables them to detect trends that can be used in further risk analysis for profiling.

There are specific provisions in relation to postal consignments and these are listed below. However, the powers relied upon by Revenue are Section 13 of the Customs Act 2015 the effect of which is that packets/parcels may only be opened and examined by Revenue where there is a reasonable suspicion, based on the profiling

referred to in the previous paragraph, that they contain prohibited or restricted goods or where a false declaration has been made.

Examination of Parcels and Green Label Letter Packets

Where it is necessary to view the contents, the opening and closing of parcels/packets may be carried out by an Officer of Customs in accordance with Section 13(4) of the Customs Act 2015 or by an official of the postal authority in accordance with Regulation 2 of the Foreign Parcels (Customs) Warrant, 1885 and [Section 7 of the Post Office \(Amendment\) Act, 1951](#).

Examination of Letter Packets

In the case of letter packets not covered by a green label or accompanied by a Customs declaration and suspected of containing contraband, the opening and closing procedure is to be carried out by an Officer in accordance with Section 18 of the Post Office Act, 1908 and Section 13(4) of the Customs Act 2015.

6.5.3 Re-imported goods

Goods re-imported through the post are to be dealt in accordance with instructions relating to returned goods.

6.5.4 Transit Parcels

Yellow labels are affixed to post by Customs for movement of non-Union goods carried under the external Transit Procedure by post (including parcel post) from one point to another in the customs territory of the Union (Article 266(3)(f) UCC). Similarly, Union goods carried by post (including parcel post) to or from a part of the customs territory of the Union where Council Directive 2006/112/EC (VAT) or Council Directive 2008/118/EC (Excise duty) do not apply must have a yellow label affixed. Further details can be found in the manual [Transit Instructions to Staff - Appendix 20](#).

6.6 Assessment and charge of duty and tax

6.6.1 Entry Required

Prior to the implementation of AIS, an electronic Customs declaration was required for goods where:

- the declared value is €1,000 or more.
- goods are subject to Inward Processing.
- goods are destined for end use or Customs warehousing.
- they are tobacco products from outside of the EU are received.
- the goods are subject to assay.

6.6.2 Entry not required

Prior to the implementation of AIS, in cases where the declared value was less than €1,000, packages were assessed by reference to the CN 22/23 declaration, supplemented if necessary, by inspection of the contents and supporting documentation contained in or attached to the package, or assessed by supporting documentation supplied by the importer (PayPal receipt etc.). The amount of Customs duty, excise duty, levies or CAP charges, VAT and the postal authority's fees were shown on the "Charge Labels" which were affixed to the packages and collected by the postal authority, on delivery. All charge labels should include a contact phone number and email address for Customs at the postal depot of assessment.

6.6.3 Gifts

Customs Duty and VAT is not payable on consignments with a value not exceeding €45 sent as a gift from outside the EU by private individuals for the personal or family use of private individuals. The provisions of paragraph 5 of the Manual regarding the [Customs Treatment of Gifts and Items of Negligible Value](#) are to be observed. Relief from VAT does not apply in the case of tobacco products, alcohol/alcoholic beverages, perfumes or toilet waters and the limits set out at

paragraph 5.3 of the Manual regarding the [Customs Treatment of Gifts and Items of Negligible Value](#) relating to the relief from Customs duty on those goods are to be observed. Where, after excluding the value of goods which qualify for the relief set out above, the total value of the remainder of the dutiable goods contained in a gift consignment does not exceed €700, Customs Duty should be charged on the balance at the standard rate of 2.5% or the relevant tariff rate, whichever is the lower.

6.6.4 Goods of negligible value

Consignments, other than those containing tobacco or tobacco products, alcoholic products, perfumes or toilet waters, not exceeding an intrinsic value of €150 regardless of their status (private or commercial) may be imported without payment of Customs Duty. Consignments not exceeding a total customs value of €22 (VAT de minimis) may be imported without payment of VAT. This scheme is commonly known as “small packages” or “goods of negligible value” relief. ([Paragraph 6 4 of the Manual regarding the Customs Treatment of Gifts and Items of Negligible Value](#)).

From 1 July 2021, the VAT de minimis of €22 is abolished and VAT will be due regardless of the customs value.

Gifts versus Negligible Value

The importer may choose to avail of the relief which is most beneficial when declaring the goods. For example, if an import is declared as a ‘gift’ and the value is in excess of €45 but less than €150 s/he can then opt to claim relief under the negligible value provisions.

6.6.5 Waivers/Reliefs

VAT - Value of goods less than €260

VAT is not to be charged on postal importations of taxable goods by a VAT-registered person for the purposes of her/his business where the value of €260 or less. In order to qualify for this relief, the importer’s VAT number must be quoted on the Customs declaration/green label and the VAT due will be accounted for by the trader on the

normal VAT3 return form. Customs Duty is, however, to be paid unless the package qualifies under the provisions set out below.

6.6.6 Waiver of small amounts of VAT

An administrative arrangement allows for the waiving of VAT where the total tax calculated on a consignment does not exceed €6.

This waiver will be abolished from 1 July 2021.

6.7 Governing date for charge of duty

The date to be used for the purpose of calculating import duties is the date of acceptance of the declaration.

6.8 Import Duty Schedules, Accounting, Receipts, Cancellation and Reassessment of charges

6.8.1 Accounting procedure

Please note that the following procedures will change on implementation of AIS.

Where an electronic Customs declaration is not obligatory and there is no reason to detain the goods, Customs charges including Excise and VAT are to be assessed and recorded in a suitable electronic format (currently the electronic charge label system - CPP). At the end of each month a Summary of Import Duties is to be prepared, showing the total of all charges, even if Nil. A copy is to be sent to the Accountant Generals Office and to the Accounts Office of An Post on or before the 5th calendar day of the following month and a copy retained. On or prior to the 15th of the month following collection, An Post will transmit the collected charges to Revenue's account in the Central Bank, the amount having previously been confirmed and agreed with the Accountant Generals Office. In the event of any delay the Accountant Generals Office will pursue the outstanding amounts with An Post.

6.8.2 Cancellation of charges and re-assessment

Please note that the following procedures will change on implementation of AIS.

In certain circumstances, An Post may be unable to deliver parcels. In such cases, charges which have been raised on Import Duty Schedules, or in electronic format, are to be cancelled and noted on the CPP system. The manner of disposal of each parcel (exported/abandoned/re-assessed) is to be noted electronically on the CPP system. Electronic reports and charge labels are to be freshly prepared for parcels re-assessed with duty or cleared to licence and are to be cross-referenced against electronic records on the CPP system.

6.9 Refunds

Please note that the following procedures will change on implementation of AIS.

Refund claims are to be dealt with under the provisions outlined at [Section 11 – Customs Import Procedures Manual](#)

6.10 Valuation

Normally, the declared value may be accepted. However, in cases of doubt or suspicion, reference should be made to the [Customs Manual on Valuation](#).

6.11 Preference

Products originating in a third country, with which the EU has a preference agreement, may benefit from a preferential rate of duty. ([Customs Manual on Preferential Origin](#))

6.12 Goods for Diplomatic or Consular Representatives

The provisions of [paragraph 9.2](#) of this manual are to be observed in relation to mail importations for Diplomatic or Consular representatives.

6.13 Goods Detained

Until the implementation of AIS, goods are to be detained in the following circumstances:

- an electronic customs declaration is required.
- further information is required for the purpose of assessment.
- import licence or permit or MSDS (material safety data sheet for chemicals/hazardous materials) is required.
- certificate of origin is required.
- proof of exportation is required where goods are re-imported.
- fraud is suspected.
- analysis of contents, which are not readily identifiable, is required.

In certain circumstances where it is necessary to detain a parcel, a **Notice of Arrival** is to be despatched to the addressee indicating that the parcel has arrived and what requirements (entry, licence, EUR 1, etc.) must be satisfied before release. Any parcel detained is to be securely stored until the requirements have been fulfilled. If .after a period of one month from the date of detention the matter has not been resolved to the satisfaction of the Officer, the parcel is to be returned to An Post for return to sender. Details should be recorded electronically on the CPP system, until the implementation of AIS, with each case assigned a number to record the detention.

6.14 Detentions and Seizures

6.14.1 General

Goods imported by post are liable to seizure in the following circumstances:

- contraband in postal packets; (Section 18 of the Post Office Act, 1908, as amended).
- goods are undeclared or incorrectly declared and fraud is suspected (Regulation 2 of the Foreign Parcels (Customs) Warrant, 1885, as amended).

- importation of goods is prohibited or restricted and the licence or permit required is not forthcoming; (Section 33 (1)(b) of the Customs Act 2015). (Section 4.1 Note 3, of the [C&E Enforcement Procedures Manual](#) should also be noted).

Where goods are incorrectly declared, and fraud is not suspected the provisions of [paragraph 8.2.11](#) are to be followed.

6.14.2 Public morals

Where an Officer suspects that a DVD, recording, or publication is indecent or obscene, s/he should view it and make a determination as to whether or not in her/his view it contains indecent or obscene material. If the item is deemed by the Officer to contain indecent or obscene material, it should be seized.

6.14.3 Paedophilia

The Investigations and Prosecutions Division (IPD) should be informed immediately in all cases where paedophile material is discovered, or indications of such activities are suspected. The procedure outlined in OI 2018/279 shall be strictly adhered to as outlined.⁵

6.14.4 Advice and disposal of detentions and seizures

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

[...]

6.15 Prohibitions/Restrictions

See [Section 10 - Prohibitions and Restrictions](#).

6.16 Assay

Articles of gold, silver and platinum plate imported through the post from outside of the EU must be entered to be warehoused and not delivered until duty has been paid and until each item has been assayed, stamped and marked, as required by law. The postal authority should notify Customs of any importations of such articles through the post. Officers are to ensure that all such items arriving through the post are forwarded by special delivery by An Post without delay to the Assay Master, Assay Office, Dublin Castle, Dublin 2.

6.17 Treatment of Excisable Products

6.17.1 General

Excisable Products imported by post are to be dealt with in the normal way and duty at the applicable rates is chargeable.

6.17.2 Movements from other Members States of the EU

Officers are to bear in mind the possibilities for persons to evade the payment of excise duty and/or VAT by use of the postal system. They are to fully acquaint themselves with the description, quantity and frequency of products passing through the depot, and the names and addresses of the consignees/recipients involved. Particular attention is to be paid to the movement of tobacco and alcohol products. Where it is found that the rules in relation to the movement of excisable products are being contravened, the provisions of the [Movement of Excisable Products Manual](#) are to be observed.

6.18 Samples and advertising material

Commercial samples of negligible value which indicate that they can be used only to solicit orders for goods of the type they represent may be imported without payment of charges. Where the goods are imported through the post, the Customs declaration must contain a claim for relief and specify the grounds on which it is based.

6.19 Authorised Postal Service Provider

6.19.1 Regulation of Authorised Providers

Anyone can set up a postal business to handle any form of mail. However, they will require a postal service authorisation from the [Commission for Communication Regulation](#) (ComReg). These postal service providers must also:

- Draw up a code of practice covering customer complaints and redress.
- Make sure that they meet essential requirements in relation to the postal services they provide, for example, security of mail, protection from loss or damage and so on.

6.19.2 Checks to be carried out on all Postal Service Operators

It is important that Officers are aware of all Postal Service Operators in their Branch. In each case at a minimum the following should be established:

- What is the extent of the operator's involvement in the postal business i.e. is it local, national or international?
- If international, the normal approach is for Customs requirements to be met at the place of importation e.g. the Port or Airport. If incoming post is arriving directly to the operator from countries outside the EU, Officers should ensure that the Operator holds an ACE authorisation. Staff should consult Section 5 of the [Customs Transit Operational Guide](#) for further instructions on ACEs.

Once it is established the level of involvement in the postal business, Branches should carry out a risk assessment on each Company. Controls should be implemented relative to the risk involved to ensure there is no loss to Revenue and that prohibition and restriction controls are correctly applied as outlined in [Section 10 – Prohibitions and Restrictions](#) of this manual.

A more recent version of this manual is available.

Section 7. Declaration for Imported Goods

7.1 General

Except in cases of fallback all import declarations must be lodged electronically via AIS (Article 6 (1) UCC).

Further information on importing goods can be found in the Guide to [Customs Import procedures](#) and on the [Customs traders and agents](#) section of the Revenue website.

7.1.1 When declarations are to be made

A declaration may be lodged up to 30 days in advance of the presentation of the goods to customs. However, the date of acceptance of the declaration is when the goods are presented. If the goods are not presented within 30 days, the declaration is deemed not to have been lodged (Article 171 UCC).

7.1.2 Who may lodge the declaration?

Declarations may be lodged by any person able to present the goods to customs or have them presented. In the majority of cases, this will be the importer or an agent acting on their behalf. The declarant must also be able to provide all the necessary information for the import procedure. The declarant must be established in the customs territory of the Union. However this requirement may be waived (see Article 170 (3) UCC).

7.2 Processing of electronic import declarations

7.2.1 AIS

Import declarations are lodged via AIS which is responsible for the validation, processing, duty accounting, control and clearance of customs declarations for

imports, in compliance with the provisions of the UCC. The system also checks data format, preferential rates, prohibitions/restrictions and verifies that sufficient credit is available in the relevant account to cover the import liability.

The [AIS Trader Guide](#) contains detailed information on the different declaration types that can be lodged into AIS and their corresponding data elements.

7.2.2 Applications

A trader and/or their Customs agent must be approved by the AIS eCustoms Helpdesk (application forms are available for download on the Revenue website) and be in receipt of a digital certificate from ROS in order to make an electronic declaration.

7.2.3 Registration

All AIS customers (agents/importers/exporters) are registered on CRS or will automatically be registered on CRS once they quote one of the AIS acceptable registration numbers on a customs declaration. All traders must also have an EORI number if importing goods regularly and this is the only number that will be accepted on a customs declaration. Customers who have been issued with a five-digit CAE number (Trader Account Number) prior to 01 June 1997 will continue to use this for method of payment purposes. New customers will receive an eight-digit CAE number. The CAE and the EORI number allocated as a result of the registration are required for Deferred Payment approval. Registration for other import and export functions will be carried out by the eCustoms Account Unit in conjunction with the granting of these approvals.

7.2.4 Payments

Payment for any tax and duties arising on a customs declaration must be collected or secured before the goods are released. Payments of the following charges can be made by cash or by using Revenue's deferred payment facility:

- Customs Duty
- Excise Duty
- VAT at import.

Cash payments can be made into a TAN account/Customs account by using Revenue's online payment facility, in ROS or myAccount. Payments can be made by credit card, debit card or single debit instruction.

The Customs Deferred Payment Facility (Bank Direct Debit) is a facility whereby traders and/or their agents are authorised to defer payment of customs duties. Authorisation will require provision of a bank guarantee/cash deposit and compliance with the conditions of the authorisation. Once approved, payment of

taxes and duties arising may be deferred for payment by direct debit to the 15th day of the following month.

Further details on methods of payment may be found at [Payment methods](#).

As well as the Deferred Payment Scheme, AIS will also encompass what is known as Cash payments. Any number of top ups may be made daily to the account. After a transaction is made to an account the credit remaining rolls over from day to day and month to month.

A more recent version of this manual is available.

7.3 Accompanying Documents

Although all declarations are to be lodged electronically, the declarant is still required to lodge accompanying documents (original or electronic documents) in the case of declarations that are called for a documentary and/or physical control prior to clearance. These documents or a copy thereof are retained by Revenue.

Where the declaration is not subject to any controls, the declarant is obliged to retain all accompanying documents together with the MRN of the corresponding declaration for 3 years from the end of the year in which the goods were released by Revenue, and the declarant must produce these documents at the request of Revenue (Article 51 UCC).

Declarants must indicate, by inserting the appropriate code in dataset 2/3 of the H declaration that they are in possession of accompanying documents and that such documents will be retained for production to Revenue if requested.

Where the declaration is cleared without control and an import licence is required, the declarant must endorse and retain the licence together with any other accompanying documents. If the licence is required elsewhere by the declarant and cannot be retained, a copy including the endorsed area is to be retained. Customs Audit staff should carry out selective checks against the original documents.

7.4 Amending a declaration

7.4.1 General

The declarant may upon approval be permitted to amend one or more of the particulars of the declaration after it has been accepted by Revenue. However, any such amendment cannot have the effect of applying the declaration to goods other than those which it originally covered.

7.4.2 Exceptions

No amendments to a declaration are allowed after any of the following events (Article 173 (2) UCC):

- Revenue has informed the declarant that they wish to examine the goods.
- Revenue have established that the particulars of the declaration are incorrect.
- Revenue have released the goods.

However, upon application by the declarant within 3 years of the date of acceptance of the affected declaration, Revenue may allow the customs declaration to be amended in order for the declarant to comply with her/his obligations relating to the placing of the goods under the customs procedure concerned. Any amendments to be made under this provision are to be made by Revenue (Article 173 (3) (UCC)).

In allowing any amendment, officers must take into account any risks to Revenue that are involved.

7.4.3 Errors or Discrepancies

In cases where Revenue discover errors or discrepancies in the declaration while performing a documentary or physical control and no fraud or criminality is suspected, the officer may request the declarant to amend the declaration provided that the officer is satisfied that there was a genuine error or omission and that no fraud was intended. This is done by amending the status of the declaration in AIS to

'To Amend by Trade'. When the status of the declaration is at 'To Amend by Trade' it allows the declarant to submit an amendment to the declaration, this amendment has a unique identifier and is only accepted by the system when the status has been set by the officer.

In cases where there are a number of errors or discrepancies and an officer is satisfied that they were genuine errors or omissions and that no fraud was intended a trader may cancel the original entry and may submit a replacement. However, where there is a pattern of errors and discrepancies the application of penalties should be considered.

In cases where Revenue discover errors or discrepancies in the declaration while performing a documentary or physical control and fraud or criminality are suspected these cases are to be reported to Anti-Fraud Prosecution Unit 6, Compliance Branch 2, Business Division, Bridgend, Co. Donegal.

7.4.4 Amended declaration

A declaration can be amended in accordance with Article 173 of the UCC. In that event, the relevant date for the determination of any duties payable and for the application of any other provisions governing the customs procedure in question is the date of acceptance of the original declaration.

7.5 Invalidating a declaration

The customs authorities shall, upon application by the declarant, invalidate a customs declaration already accepted in either of the following cases:

- Where they are satisfied that the goods are immediately to be placed under another customs procedure.
- Where they are satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.

However, where the Customs Authorities have informed the declarant of their intention to examine the goods, an application for invalidation of the customs declaration shall not be accepted before the examination has taken place (Article 174 UCC).

In cases where the goods have already been released the declarant may apply to have the declaration invalidated. The conditions for such invalidation are contained in [Article 148 of the DA](#).

All requests for invalidation of a declaration(s) must be made to the office through which the goods were cleared and must be made within three months of the date of acceptance of the declaration. This period may be extended only in exceptional cases.

7.6 Fallback

Under Article 6 of the Union Customs Code (UCC), all exchanges of information between Customs Authorities and economic operators must be made using electronic data processing techniques. However, in the event of a temporary failure of either the Customs Authority or the economic operator's computerised system, the exchange of this information can be completed in a non-electronic format, which is known as Fallback.

'Fallback' is the term used to describe the business continuity process by which goods for import or export are manually cleared by Customs where an interruption to the Customs electronic systems or ROS occurs.

The paper-based declaration must contain the additional safety and security data specified in Annex 9, Appendix A of the TDA.

The declarant may lodge the completed form(s) to Customs at the office to which their goods will arrive. Clearance of the goods is to be indicated by issuing a Clearance Slip. When electronic access is restored, traders should submit the declaration via AIS where not already submitted and the relevant MRN allocated by the system advised to Customs at the office of entry (Article 6(3)(b) of the UCC).

7.7 Oral declarations

In specific cases, a customs declaration may be lodged using means other than electronic data-processing techniques.

One example is orally or by means of an act replacing a customs declaration. Travellers are notably entitled to lodge an oral declaration (as far as their personal luggage and means of transport are concerned) as well as private consignees (in respect of certain small consignments).

An oral declaration for the release of goods into free circulation may be lodged in certain circumstances.

In practice the two main uses of oral declarations are for goods of a non-commercial nature and also goods of a commercial nature contained in a traveller's personal baggage and not exceeding either €1,000 in value or 1,000kg in weight (Article 135 DA).

An oral declaration cannot be made for goods which are subject to prohibitions or restriction (Article 142 DA).

Where goods that are subject to import duty or other charges have been declared orally, Revenue are to issue a receipt to the declarant against payment of the amount due (Article 217 IA).

The receipt should include the following information:

- Description of the goods sufficient to enable the goods to be identified.
- Invoice value or, where it is not available, the quantity of the goods.
- Amount of the charges collected.
- Date on which the receipt is issued.
- Name of the issuing Customs office.

Section 8. Examination of Declaration and Goods

8.1 General

Officers should note that documents are received electronically and all details pertaining to the case are stored in AIS.

Where a consignment declared by an AEO has been selected for a documentary or physical control, those controls should be carried out as a priority (Article 24(4) DA).

8.1.1 Orange routing – Documentary Controls

Legal authority for examination of documents

Officers may examine the documents covering the declaration and the accompanying documents. The Customs Authorities may require the declarant to present other documents for the purpose of verifying the accuracy of the particulars contained in the declaration (Article 188 UCC).

Presentation of documents to Customs

Traders will provide electronic versions of documents to Customs, rather than having to present them manually. Supporting documentation such as invoices, documents claiming permanent and temporary relief from duty, INF documents, airway bills, valuation forms and VAT-Free Authorisations can be submitted through the AIS trader portal. This can be done either at time of creation of the customs declaration or if a customs declaration is either routed for a documentary check (orange) or a physical examination (red) and the supporting documents are not attached to the case, the customs officer will send a request for documentation to the trader in AIS.. A hard copy of the declaration and associated supporting documents are accepted only in the instance where Fallback has been granted. Hard copies of licences may be required.

However, Customs reserve the right to insist on an original document if considered necessary in any instance.

Examination of documents

Before examining documents, officers are to establish in AIS the reason for an orange routing, i.e. profiled, mandatory check, etc. Officers are to check that the appropriate documents are available, e.g. Form A if [GSP](#) is claimed or import licence where required. If the declaration/accompanying documents are in order, AIS is to be updated. If not, the customs officer will send a request for documentation to the trader in AIS.

Officers must perform checks in sufficient quality, detail and depth to form a proper basis for the decision regarding classification, origin, value, prohibition or restriction or other criteria affecting the release of the goods.

When satisfied with the documents and in finalising orange routed declarations, officers are to record their findings in AIS with detailed remarks of the documentary control and release the goods.

Time limits

The examination of documents should be undertaken without delay to ensure minimum interference with trade flows. In any event, examination should be undertaken within a maximum period of four hours from receipt of the relevant documents.

8.1.2 Red routing

Legal authority for examination of goods

Officers may examine the goods in question and take samples for analysis or for detailed examination (Article 188 (c) & (d) UCC).

Any documentary controls undertaken as part of a red routing should be conducted in accordance with the procedures outlined in [paragraph 8.1.1](#).

Examination of goods

When a consignment is routed 'Red' a physical examination of the goods may be required. The examining officer is to compare the findings of the examination with the particulars of the declaration and any documents attached and details of the examination are to be recorded in AIS. If the examination result is satisfactory, this is to be recorded in AIS and a clearance slip printed. In the event of an unsatisfactory result the declaration record in AIS is to be noted. Officers must perform examinations of goods in sufficient quality, detail and depth to form a proper basis for the decision regarding classification, origin, value, prohibition or restriction or other criteria affecting the release of the goods.

8.1.3 Department of Agriculture, Food & the Marine Examinations

Where a consignment requires a Border Inspection Post (BIP) check by the Department of Agriculture, Food & the Marine (DAFM), the officer, as per profile instruction, notifies DAFM staff who carry out the control check. DAFM subsequently notifies Customs by means of a Common Veterinary Entry Document (CVED) that checks have been completed. The officer should note the 'ITEM' section of the declaration with the relevant details and clear the consignment for entry into free circulation. Where the consignment has failed the BIP check, DAFM notifies Customs and further action is agreed regarding clearance of the consignment.

8.1.4 Selection of documents and goods for examination

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

[...]

8.1.5 Responsibilities of declarant/importer

The unshipping and landing of goods, bringing them to the proper place for examination, weighing, opening, unpacking, etc. is to be performed by or at the expense of the importer (Article 189(1) UCC).

8.1.6 Attendance of declarant or declarant's representative during examination

The declarant/representative shall have the right to be present during examination and when samples are taken. Where the Customs Authorities deem it necessary, they may require the declarant to be present or represented when the goods are examined or samples taken and to provide them with any assistance necessary to facilitate such examination or taking of samples (Article 189(2) UCC).

Where the declarant/representative is not present during the examination, this absence is to be noted in the record of examination (Article 243(1) IA).

8.1.7 Time limits

Where goods selected for examination are not produced within a reasonable period, or where the declarant does not respond to/declines a request to be present or represented, or where assistance called for is not provided, a time limit is to be imposed for compliance with requirements and the declarant advised in writing. The advice is to include a warning that, if the time limit is not met, arrangements will be made with the carrier or storage operator for the examination of the goods at the declarant's risk and expense, and if necessary, the services of an expert or other designated person being called upon. Time limits, which should be determined in the light of the circumstances of individual cases, are not normally to exceed two weeks (Article 239(2) IA).

8.1.8 Customs treatment of containerised traffic

Examination of goods in containers

Where a partial examination of the goods is insufficient to ensure customs requirements have been met, a full examination is to be undertaken. All cargo should be removed, and an official presence is to be maintained throughout the stripping operation. The cargo is to be examined thoroughly using any available resources. It is important to check the out-turn total of packages against the declaration. Packages in excess of the declared quantity must be treated as an irregularity and the relevant import documents amended to reflect the increased quantity.

Labels on boxes when goods opened or withdrawn

When an original bottle or container is opened for account or sampled, it is to be labelled with label C&E No 127 or 127a, as the case may require and the label is, as far as is practicable, to be affixed so as not to obscure any trade labels. If the bottle or internal container is not returned to the imported package before being cleared by Revenue, label C&E No 126, signed and dated by the officer, is to be placed in the vacant space in the package. The weight of any quantity of dry goods in packets etc., retained as a sample is to be recorded on the label. These directions are to be applied to bottles, packets, cartons and all descriptions of imported package goods, which may be opened or withdrawn for reassessment, test or any other official purpose.

Partial examination results to be applied to all declared goods

Where only part of a consignment has been examined, the results are to be applied to the entire consignment. The declarant is entitled to request a further examination if s/he considers that the results of the partial examination are not valid as regards the remainder of the goods within the consignment (Article 190 UCC).

Such requests are to be granted provided that the goods have not already been released or, if they have been released, the declarant proves that they have not been altered in anyway (Article 190 UCC).

Records of examination of documents and goods and clearance

Particulars of examinations are to be recorded in AIS which must show the nature and extent of examination and its result, the marks and numbers of the packages actually examined, and particulars of any weight taken (Article 243 (1) IA).

The officer must certify on each declaration that the goods have been 'cleared as declared' or 'cleared as amended'. The records must be dated, timed and signed by the officer concerned.

Groupage loads

In examining containers, officers are in the first instance, to ensure that all consignments carried have been duly reported or manifested. Examinations of containers and goods at private premises are to be dealt with in accordance with the instructions at [paragraph 8.1.10](#).

Empty containers

Examinations of containers declared to be empty are to be undertaken on a risk analysis basis in order to ensure that they are not concealing prohibited/restricted goods. These examinations should be carried out over a suitable period ensuring all the various carriers and/or operators have been examined over time.

8.1.9 Removal of containers to private premises

Eligibility

Section 28(3)(a) of the Customs Act 2015 provides that a Customs officer may “require the goods to be taken to such place as he or she considers suitable for carrying out such examination”. Section 28 also provides that “any costs incurred shall be borne by the importer or exporter of the goods, as the case may be”.

Requests from importers or agents to have containers removed for examination to specified private premises are to be granted where official examination at the specified private premises can be arranged (see below) and where it is shown that examination of the goods at the Customs office would result in risk of damage to fragile goods, special repacking difficulties, health or environmental risks from hazardous goods or risk of pilferage. These considerations are not exhaustive, and applications are to be treated on their merits. In the case of an Authorised Economic Operator, requests for controls to be carried out at a place other than the Customs office should be allowed and examination carried out as a matter of priority.

Removal requests are not to be granted where reasonable suspicion of irregularity attaches to the container and/or the goods, the importer, agent or carrier has

previously come under unfavourable notice in this area, including the irregular breaking of seals during removals, or a full turn-out check has been called for following the discovery of irregularities during a partial strip.

Application to remove containers

A request for removal is to be made using Form C&E 1021 in duplicate. Requests for attendances commencing later than 6 pm on normal working days or at any time on a non-working day are to be refused except in exceptional circumstances (See 'Merchants Request' below).

A more recent version of this manual is available.

Removal arrangements

Before a removal request is allowed, an enquiry is to be made with the appropriate Liaison Officer. If suitable arrangements can be made, the request is to be granted and the importer/agent informed. The hard-copy declaration is to be endorsed and the completed original copy of C&E1021 is to be attached. It is to be put in a sealed envelope addressed to the examining officer and handed to the carrier. Duplicate Form C&E 1021 is to be filed locally. If it is not possible to arrange for examination at the private premises, the request is refused, and the importer/agent informed. Examination of the container at the Customs office is then to be called for.

Sealing of containers

Containers are to be sealed prior to removal. Occasionally, container doors are to be opened before sealing and an external examination of packages at the container doors, sufficient to satisfy the officer that the goods are generally in accordance with those declared, is to be carried out.

Provision of security

A guarantee or other form of security is not required to cover these removal operations.

8.1.10 Examination of containers and goods at private premises

Examination procedures at private premises

Punctual attendance is to be given by examination officers on all occasions. The officer is to call for the official envelope from the carrier, verify container seals are intact and compare particulars with those advised. Where there is doubt as to whether the hard-copy declaration has been substituted or changed between the import and examination points, the officer is to print off details of the declaration from AIS and make a comparison. In cases of material delay in the arrival of the vehicle, the driver's explanation is to be sought and noted. The container is to be

examined carefully. Continuous official presence is to be maintained during unloading. The examination officer is responsible for attending to all clearance functions, including Merchants Request charges. Arrangements to account promptly for any underpayments of duty discovered on examination are to be made with the importer provided there is no suspicion of fraud or gross negligence. Underpayments may be accounted for at the import office if arrangements can be made. In such cases, a copy of the Post Notice presented to the importer is to be noted, attached to the hard-copy declaration and returned to the import office.

Where irregularities involving the declaration, underpayments of duty or goods subject to prohibition or restriction are found, and the goods are liable to be detained, the officer is to place the goods formally under detention by issuing a Detention Notice (Form C&E No 125). Provided fraud is not suspected and that a written undertaking as to non-disposal of the goods is received, they may be conditionally released for storage in the premises pending regularisation.

Container seals found broken

Where the seals are found to have been broken or removed, an explanation is to be sought from the carrier and, if necessary, from the importer. Discharge of the container under close supervision may be permitted and discrepancies found investigated. If an irregularity is found, the officer is to report the incident to the import office as soon as possible. The import office is also to be contacted where clarification relating to the sealing of the container is necessary. Even where no irregularity is found the incident is to be noted in import office records on the hard-copy declaration. Administrative penalties should be considered where appropriate.

Merchants Requests

All official attendances given at private premises are to be charged for in accordance with Merchants' Requests standing instructions - see Tax and Duty Manual [Customs Charges for Official Attendance at Merchants' Request](#). After examination of goods and container, C&E 1021 is to be endorsed 'attendance given', completed and

returned to the import office with the hard-copy declaration. Charges for official attendance are to be raised on Form C&E 200 or on a Period Request in the normal manner. Charges may be accounted for at the import office if arrangements can be made.

8.1.11 Special arrangements for the importation of excisable products destined for another Member State through the EMCS

Where goods liable to excise duty are imported from outside the EU an electronic customs declaration should be submitted to AIS in the normal manner and Customs Duty paid. The payment of Excise Duty and VAT may be suspended. Procedure code 4200 should be used and an onward movement through the Excise Movement and Control System (EMCS) should be implemented. A MRN will be assigned and it will be routed orange for documentary check against the EMCS. A Registered Consignor must then submit an e-AD to the EMCS with the MRN and if in order an ARC (e-AD reference code) will issue. Customs will then carry out a documentary check and compare the EMCS declaration with the AIS declaration. If all is in order the goods may be released for onward movement under the EMCS. All containers should be secured using the consignor's seals and must be kept intact until arrival at the warehouse.

For documentary checks, import stations will require read-only access to the EMCS application. For further information on the EMCS see the [EMCS Trader Guide](#).

8.1.12 Special directions regarding caskets and cremated remains

Caskets and cremated remains should be dealt with in accordance with paragraph 3.20 of the Tax and Duty Manual on [Permanent Relief from Payment of Import Charges](#).

8.1.13 Verification of Import Licences for agricultural products

A system for verifying the authenticity of import licences for agricultural products qualifying for preferential rates of duty is in place. This system is also designed to

guard against the presentation of forged licences (Commission Regulation (EC) No 376/2008 – Article 48).

When import licences are used to avail of preferential rates of duty under tariff quotas, there is always a danger that forged licences may be used in cases where there is a large difference between the full rate of duty and reduced or zero rates of duty. To minimise this danger of fraud, all such consignments are assigned an orange routing and the authenticity of the licences must be verified.

Verification procedure

The office accepting the declaration for release for free circulation should keep a copy of each licence presented. Copies of at least 1% of licences presented (subject to at least two licences per year and per office), should be sent to the Classification, Origin & Valuation Unit, National Policy and Operations Branch, Government Offices, Nenagh, Co. Tipperary.

The selection of licences should be on the basis of risk analysis, taking account of issues such as the value of imports, the duties saved, the track record of traders and local knowledge. Origin & Valuation Unit will forward the copies of the licences to the issuing authorities so that their authenticity can be verified.

In order to ensure that Revenue meets its obligations under Article 48 of Commission Regulation (EC) No 376/2008, to verify at least 1% of licences, a quarterly return containing details of licences presented should be forwarded within the first week following the quarter to Classification, Origin & Valuation Unit, National Policy and Operations Branch, Government Offices, Nenagh, Co. Tipperary.

8.2 Official Samples

8.2.1 Legal Provisions

Samples of goods for examination, for ascertaining the duties due or for any purpose as Revenue deems necessary, may be taken and disposed of and accounted for in a manner as Revenue seems fit (Section 28 Customs Act 2015 and Article 188 UCC).

8.2.2 General

In cases of high value goods and where no irregularity is suspected, the relevant HEO is to be consulted before sampling. In all cases care is to be taken to ensure that the goods are not contaminated. It should be remembered that a controlled environment might be required before sampling of certain goods is undertaken.

Where it has been decided that samples are to be taken, the declarant or the declarant's representative is to be so informed (Article 240(1) IA).

Samples are normally to be taken by Revenue officials. The declarant or a person designated may be requested to draw the sample under official supervision where considered appropriate (Article 240(3) IA).

Where the declarant or their representative are present at the taking of samples, the declarant must give all the assistance needed to facilitate the operation (Article 189(2) UCC).

Where the declarant refuses to be present or to designate a representative or fails to render the assistance needed, the provisions in [paragraph 8.1.6](#) apply.

Sample jars/bottles must be unused, and the possibility of contamination avoided. The quality and essential characteristics of the sample must not be allowed deteriorate and it must be stored appropriately. The numbers of the packages sampled are to be recorded and the identifying marks are to be applied to the sample or its label before it is removed. Officers are to ensure that samples are

properly representative and reflect the full characteristics of the goods. Moreover, where sampling is carried out by the trader or their representative, officers are to supervise the sampling so that it is performed in such a manner as to preclude the possibility of any irregularity. Separate instructions apply to other regimes, e.g. sampling of beer, oils, CAP goods etc.

8.2.3 Size of samples

The quantities taken should not exceed what is needed for analysis or more detailed examination (Article 240(4) IA).

8.2.4 Original bottles etc. to be sent as samples in some cases

When the goods are of high value, highly volatile, very corrosive, poisonous, or otherwise liable to cause injury, an original bottle or other internal container is to be forwarded for analysis, if feasible. Alternatively, arrangements should be made with the declarant to have the sample drawn in a controlled environment.

Full consideration must be given to the health and safety of officials involved in sampling goods for testing. Staff are not to sample potentially hazardous or dangerous goods without first:

- seeking confirmation of the need to sample.
- consulting relevant health and safety material, and
- consulting with the importer regarding particular hazards.

8.2.5 Labelling of samples sent for testing

A label C&E No 866 is to be affixed to each sample sent for testing.

8.2.6 Expense of transmission of samples

The expense of providing bottles etc. and of forwarding samples is borne by the State, but no compensation is payable in respect of samples drawn (Article 189(3) UCC).

8.2.7 Record of samples

A record of samples sent for testing and their subsequent disposal is to be kept at each office in the Sample Register C&E No. 131.

8.2.8 Particulars required on test notes

When samples are sent to the State Laboratory for analysis the relevant test note should specify the type of analysis required. Information available from the declaration may be required for the requested type of analysis, e.g. where the net weight or strength is requested to be ascertained, the corresponding declared details should be furnished. The certificate of analysis issued by the State Laboratory is confined to the verification sought, i.e. the issues raised on the test note.

8.2.9 Disposal of remnants

The declarant may request the return of the unused portion of the sample. If return is required the State Laboratory will, when reporting the result of the test, either return the unused portion or state that there is no available remnant. The officer is to arrange for its receipted return or is to inform the declarant that there is no available remnant. Any costs arising from the return of the unused portion are to be borne by the declarant. However, where the declarant disputes the result of analysis, the unused sample portions are not to be returned until all means of appeal against the decision taken by Revenue on the basis of the results of the analysis or more detailed examination have been exhausted (Article 242 IA).

8.2.10 Release of goods

Goods are to be released without waiting for the results of analysis unless there are grounds for not doing so, and provided that, where a Revenue debt has been, or is likely to be, incurred, the duties have been accounted for or secured (Article 194(1) UCC).

8.2.11 Quantity declared

Quantities taken as samples are not to be deducted from the quantity declared (Article 240(5) IA).

8.2.12 Tariff Classification

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

[...]

8.2.13 Disposal of unclaimed samples

Where samples taken for testing or determination of liability to duty cannot be returned to the importer for any reason e.g. the refusal or failure of the importer to collect them, they are in the absence of any special directions to the contrary to be disposed of as follows:

- if of commercial value they are to be sent to the State Warehouse for disposal.
- if of no commercial value they are to be destroyed (Article 198 UCC).

The Sample Register and the declaration are to be noted with the method of disposal and any receipt annexed to the declaration.

Health and Safety Notice

Before hazardous or dangerous samples are disposed of, directions and advice should be sought from the State Laboratory because of health and safety dangers. Staff should also be alert to the possibility that improper disposal could also lead to damage to the environment.

8.2.14 Specimens retained at Revenue offices

A record of any specimen, which it is found necessary to retain at the office for official purposes, such as examples of previous decisions as to liability, value, etc., must be kept in a suitably titled opening in the Sample Register. When a Sample Register is taken out of use, particulars of all outstanding samples and specimens are to be transferred to the new book.

8.2.15 Sealing, packing and dispatch of samples

Care should be exercised in labelling, packing, sealing and dispatch of samples to the State Laboratory. The nature of the sample will dictate the appropriate method of dispatch to be used.

8.3 Examination of goods and taking of samples by the person concerned

8.3.1 Application to examine goods and take samples

When goods have been presented, the declarant may, with Revenue's permission, examine or take samples from them prior to their declaration (Article 134(2) UCC).

Application to examine goods

An oral application to examine goods is acceptable, unless it is considered that a written request is necessary.

Application to take samples

Where permission is sought to take samples, a written request must be made to the import office where the goods were presented which must include the name and address of the applicant, location of the goods, number of the summary declaration and particulars necessary for identifying the goods.

8.3.2 Approval

Approval of oral requests

Permission to examine goods is granted orally, unless written approval is requested.

Approval of written requests

Where approval of a written request is being granted, the officer is to:

- endorse the application 'approved', sign and endorse the application with the official date stamp, keep a copy of the approved application at the office.
- return the original application, now approved, to the applicant.

Where the request is for the taking of samples, the approved application is to be endorsed with the quantity of goods to be taken.

The copy of the approved application is to be subsequently associated with the relevant declaration or, in the case of a green-routed DTI declaration, with a hard-copy printout from AIS.

8.3.3 Examination of goods and taking of samples

The examination of goods and taking of samples is to be carried out under official supervision to ensure that no risk to Revenue ensues. The declarant must bear the risk and the cost of unpacking, weighing or any other operation involving the goods.

Where the declarant wishes to have the goods independently analysed, s/he is responsible for the payment of any costs arising from such analysis.

8.3.4 Payment of duty on samples

Save where examination of samples results in their destruction or irretrievable loss, any duty, where due, must be paid or the goods assigned an approved treatment or use.

8.3.5 Waste and scrap

Waste or scrap resulting from the destruction of samples must be assigned a Customs-approved treatment or use prescribed for third country goods. Waste and scrap must remain under supervision until it is declared for release for free circulation, enters a Customs warehouse or is re-exported or destroyed in accordance with Article 182 UCC.

8.4 Overtime Goods

Non-Union goods in temporary storage shall be placed under a customs procedure or re-exported within 90 days (Article 149 UCC).

Failure to have the goods placed under a customs procedure or re-exported will result in a customs debt being incurred pursuant to Article 79 UCC.

Where non-union goods have not been placed under a customs procedure or re-exported within 90 days and customs have verified that the goods are still on hand they are to be entered in the Overtime Goods Register. The importer is to be informed that a customs debt has been incurred and requested to take immediate action to effect clearance. Failure to do so will result in the forfeiture of the goods and their transfer to the state warehouse for their disposal in accordance with Articles 197, 198 and 199 UCC.

A more recent version of this manual is available.

Section 9. Other Import Procedures/Reliefs

9.1 Simplified Procedures

[Section 7](#) describes the procedures for lodging a standard electronic customs declaration for release for free circulation. However, in certain circumstances and subject to certain conditions economic operators who are considered compliant and trustworthy may be authorised for a simplified procedure.

This may take the form of a Simplified Declaration which allows the authorisation holder to submit a declaration that omits certain particulars of the standard declaration or the supporting documents that are required for a standard declaration (Article 166 UCC).

Another simplified procedure is Entry In the Declarant's Records (EIDR) which allows the authorisation holder to lodge a customs declaration in the form of an entry in the declarants records, provided that the particulars of that declaration are at the disposal of the Customs Authorities in the declarants system when the entry in the records is made (Article 182 UCC).

Further details on Simplified Procedures can be found on the [Revenue Website](#).

9.2 Goods for diplomatic and consular representatives and other persons entitled to diplomatic status treatment

9.2.1 Persons/Institutions entitled to privileged treatment

Special treatment is to be given in respect of goods imported:

- for the official use of an embassy and goods imported by a diplomat or her/his family for personal use.
- for the official use of a Consular post and goods imported by a Consular Officer or her/his family for personal use.
- by an Honorary Consular Officer for the official use of a Consular post.
- by non-diplomatic USA Consular employees or their families for personal use.
- by the UN for official use, its publications and goods imported by the Secretary General or Assistant Secretaries-General or their families for personal use.
- by the Specialised Agencies of the UN for their official use, their publications and goods imported by the Executive Head of each Specialised Agency or her/his family for personal use.
- for official use by and publications of the following Institutions named in the Protocol on the Privileges and Immunities of the European Communities:
 - The European Parliament.
 - The Council of the European Union.
 - The European Commission.
 - The Court of Justice of the European Communities.
 - The European Court of Auditors.
 - The European Investment Bank.
 - The Economic and Social Committee.
 - The Committee of the Regions.
 - The European Commission of Human Rights.

- for official use by and publications of the following Institutions:
 - The European Foundation for the Improvement of Living and Working Conditions.
 - The European Radio Communications Office.
 - The European Money Institute.
 - The European Space Agency.
 - The International Criminal Court.

9.2.2 Privileged persons general directions

Care is to be taken to prevent packages addressed to privileged persons being dealt with as ordinary merchandise. Such packages are not to be opened without special directions from the relevant supervisor.

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 and the report, if any, being noted 'Diplomatic Bag'.

Imported packages (other than Diplomatic Bags) consigned to the above-listed are to be released to the addressees free of duty and without examination on formal request being made to Revenue.

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.

9.2.3 Release on request

Applications to the Import Station in triplicate on the official notepaper of the Representative must bear the official stamp of the Mission or Body concerned and must be signed by the Head of the Mission or Body or the Principal Consular Representative. Lists of persons entitled to diplomatic privilege are supplied by the

Department of Foreign Affairs and Trade (DFA) and copies are circulated to all officials concerned in ports and airports. The DFA are to be consulted in cases of doubt. Otherwise, the forms of application are to be noted 'allowed', signed, and stamped. The original and a copy of the form are to be forwarded to the officer at the import office and when clearance has been allowed the forms are to be endorsed with the date and time of clearance, signed and stamped. The original is to be retained on file at the import office and the other copy returned to the Mission or Body or the Principal Consular Representative.

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: +353 1 408 2356/408 2344 is to be contacted for clarification.

9.2.4 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.

9.2.5 Contents of packages unknown

Where the contents of a package are unknown, facilities are to be afforded, on request, for the opening of the package in the presence of an officer by a member of the Mission concerned, but delivery is not to be allowed until the completed form of application has been received.

9.2.6 Motor vehicles

Instructions relating to motor vehicles are contained in the [VRT Instructions](#).

9.2.7 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. 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 personal goods imported by Consular Officers or 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 Consular employee concerned.

9.2.8 Other staff and officials

The following staff and officials are entitled to import personal and household effects without payment of duties within twelve months of first installation:

- The administrative and technical staff of an embassy and their families provided that they are not Irish nationals or are non-permanent residents.
- Non-diplomatic Consular employees, other than consular employees of the USA, to whom this time limit does not apply.
- Officials of the UN as notified to the Department of Foreign Affairs.
- Officials of the Specialised Agencies of the UN as notified.
- Members of the European Commission, Judges, the Advocate General, the Registrar and the Assistant Rapporteurs of the European Court of Justice and other officials and servants of the Communities named in the Protocol on the Privileges and Immunities of the European Union.

- Officials of the Institutions mentioned at the first paragraph of this section.

9.3 Returned Goods

9.3.1 Introduction

Relief is provided from Customs duties on Union goods being re-imported for free circulation (Articles 203 – 207 UCC) Articles 158-160 DA and Articles 253-256 IA).

To qualify for relief, the goods must be re-imported within three years from the date of export but this may be exceeded in special circumstances. Goods qualify for relief even where they represent a portion of the goods exported and the provision also applies where the goods consist of spare parts and accessories belonging to the product exported.

In the case of goods originally imported at a favourable rate of Customs Duty because of their use e.g. end-use, the grant of the returned goods relief is subject to their being re-imported for the same purpose. Where the goods will not be used for the same purpose, the duty normally chargeable is to be reduced by the favourable amount, if any, originally charged. However, where the favourable amount originally charged exceeds the amount normally chargeable at the time the goods are being re-imported and released for free circulation no refund is to be allowed.

9.3.2 Normal rule - goods must not have received treatment abroad

Normally, goods are not eligible for re-admission under the returned goods relief unless re-imported in the same state as they were exported. There are some exceptions to this outlined below.

9.3.3 Re-importation of compensating products

Goods in the form of compensating products re-imported after outward processing have the Customs Duty and VAT calculated on the cost of the processing operations carried out in a third country.

9.3.4 Treatment abroad

Exported goods may have received treatment abroad in the circumstances outlined below and still qualify for returned goods relief on re-importation:

- (i) where the goods have received treatment necessary to maintain them in good condition or handling which altered their appearance only or
- (ii) where goods have received treatment or handling (other than (i) above), but which proved to be defective or unsuitable for their intended use, provided that:
 - such treatment or handling was applied to the goods solely with a view to repairing them or restoring them to good condition and/or
 - their unsuitability for their intended use became apparent only after such treatment or handling had commenced.

Where the value is increased by the treatment/handling outlined in (ii) above, outward processing provisions apply in determining the Customs Duty payable. However, if it is shown that such treatment became necessary due to unforeseen circumstances abroad, relief may be allowed provided the treatment did not exceed that necessary to enable the goods to continue to be used in the same way as at the time of export even if it resulted in an increase in value (Article 158 DA).

9.3.5 Documentary evidence on re-importation

The importer/agent must normally present the MRN of the export declaration, information sheet INF 3 (see below) or an ATA Carnet issued in the Union, which identifies the goods. Goods may be released with relief being allowed if the period of validity of the carnet has expired provided that they are being re-imported within

three years. Where other satisfactory evidence is available that the goods were originally exported from the Union the MRN or the INF 3 is not required.

9.3.6 Information Sheet INF 3

General

Form INF3 is used when it is probable that the goods will be returned to the Union via an office other than the export office. The INF 3 may be issued provided the officer is satisfied that it relates to the goods being exported. The original and a copy are returned to the exporter for re-importation and the other copy is retained. The INF3 may be issued in respect of a proportion of goods and a number of INF3s may be issued to cover goods being exported. The latter situation could arise where goods are intended to be re-imported into a number of import offices.

Presentation of INF 3

Where an INF 3 is presented with a printout of the import declaration, the officer, if satisfied, is to endorse the original and copy with particulars of the quantity re-imported and the MRN of the import declaration. The original is to be filed with the printout declaration and the copy forwarded to the Export Station for association with the copy filed there.

9.3.7 How Returned Goods are dealt with in AIS

Returned Goods relief is claimed by using one of the following codes in data element 1/11 in the H declaration submitted in AIS.

- F01: Relief from import duties for returned goods (Article 203 UCC).
- F02: Relief from import duties for returned goods (Special circumstances provided for in Article 159 DA – agricultural goods).
- F03: Relief from import duties for returned goods (Special circumstances provided for in Article 158 IA – repair or restoration).

The original export declaration should be declared by entering 1Q27 in data element 2/2 along with the MRN of the export declaration in data element 2/3 of the re-import declaration

A more recent version of this manual is available.

Section 10. Prohibitions and Restrictions

10.1 General

It is important for officers to be aware that the importation of certain goods into the State may be prohibited (illegal) or restricted (licence, permit or authorisation required). [Prohibitions and Restrictions](#) provides details of all prohibited and restricted goods at import. It should be noted that certain prohibitions and restrictions apply to all goods irrespective of their origin or intended destination, while in the case of others there may not be a difficulty with intra-Union movement of such goods. If clarification of any matter relating to prohibitions or restrictions is required officers should contact Prohibitions and Restrictions Unit at - Tel + 353 1 738 3676 or e-mail RevenueCustomsProhibitionsRestrictions@revenue.ie

10.2 Categories of prohibited/restricted goods

The following is an illustrative list of the types of products that are prohibited or restricted on importation. Further details are available as per paragraph 10.1 above:

- Agricultural and Food Products
- Drugs
- Weapons
- Counterfeit, unsafe or pirated Goods
- Indecent Articles, Publications, Video Recordings etc. and
- CITES.

10.3 Enforcement

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. Full details are to be found in the Customs and Excise Enforcement Procedures Manual, Part 4, Customs and Excise Offences. However, control of national import/export prohibitions and restrictions insofar as they relate to intra-Union movements of goods cannot be done in the traditional manner

without having reasonable grounds for suspecting that a national law is being breached.

10.4 Medical Products

For specific instructions relating to the control, detention, seizure, investigation and prosecution of offences relating to the importation/exportation of medicinal products and unauthorised or counterfeit medical preparations, i.e. goods which come within the control and the remit of the Health Products Regulatory Authority (HPRA) see [Prohibitions and Restrictions](#).

A more recent version of this manual is available.

Section 11. Repayment and Remission of Import Duties

11.1 Introduction

The following definitions apply to this section:

- 'Repayment' means refunding of an amount of import duty which has been paid (Article 5(28) UCC).
- 'Remission' means the waiving of the obligation to pay an amount of import duty which has not been paid (Article 5(29) UCC).

11.2 Situations where import duties may be repaid or remitted

Article 116 (1) of UCC provides that import duty can be repaid or remitted on any of the following grounds:

- overcharged amounts of import or export duty (Article 116 (1)(a)UCC).
- defective goods or goods not complying with the terms of the contract (Article 116 (1), 2nd subparagraph UCC).
- error by the competent authorities (Article 116(b) UCC).
- equity (Article 116(d) UCC).
- invalidation of a customs declaration (Article 174 UCC)

The legal basis for granting repayment and remission under all the grounds quoted above are further explained below.

11.2.1 Overcharged amounts of import or export duty

The legal basis for granting repayment in circumstances where 'overcharged amount of import or export duty' arises is provided for in Article 117 UCC.

An amount of import or export duty can be repaid or remitted where:

- The amount corresponding to the customs debt initially notified exceeds the amount payable;
- The customs debt was notified to the debtor contrary to point (c) or (d) of the second subparagraph of Article 102(1).
- In case of retrospective application of a favourable tariff measure (Article 117(2) UCC)

Examples would be where duty was overpaid or where goods have been classified incorrectly in error, leading to payment of duty at a rate higher than that due under the correct tariff classification. Duty may also be repaid under this provision where goods have been 'short-shipped', i.e. where the quantity declared exceeds that which landed.

It should be noted that Tariff Classification Regulations are regularly adopted and published to prevent disparities in the tariff classification of goods in the Combined Nomenclature. The Combined Nomenclature is a classification system, which is based on the Harmonised System and is operated in all Member States of the European Union. These Regulations may have the effect of altering the rates of Customs duties that have been applied prior to their adoption. A Tariff Classification Regulation does not have retroactive effect. However, where the principles which gave rise to the tariff classification adopted in the Classification Regulation were already applicable, then the effect of the Regulation may also be applied retroactively. Tariff Codes and related information can be obtained from the [Taric](#) website.

Applications for repayment or remission under this provision must be made within 3 years of notification of the Customs debt.

Under this provision, the repayment or remission can be granted either on own initiative of the Customs Authorities or following an application by the person concerned.

11.2.2 Where a customs declaration is invalidated in accordance with Article 174 UCC. (Article 116 (1), 2nd subparagraph UCC).

In this situation a Customs declaration could be invalidated where, for example, goods which were entered for free circulation were actually intended to be entered to a Customs procedure not involving payment of import duties e.g. inward processing, customs warehousing, etc.

Repayment of duty may be made subject to the officers concerned being satisfied that:

- (a) any use of the goods has not contravened the conditions of the Customs regime under which they should have been placed.
- (b) when the goods were declared, they were intended to be placed under another Customs regime, all the requirements of which they fulfilled.
- (c) the goods will be entered immediately for the Customs regime for which they were actually intended. However, repayment may be allowed on goods which have already been re-exported provided the conditions at (a) and (b) have been complied with (Article 174 UCC and Article 148 DA).

Where the Customs Authorities have informed the declarant of their intention to examine the goods, an application for invalidation of the customs declaration cannot be accepted before the examination has taken place. An application for repayment under this provision must be made within 90 days of the date of acceptance of the declaration.

11.2.3 Defective goods or goods not complying with the terms of the contract

The legal basis for granting repayment because of 'Defective goods or goods not complying with the terms of the contract' is provided for in Article 118 UCC.

Defective goods include goods damaged in transit before arrival at the examination station or other approved place, or while deposited there awaiting clearance.

Officers processing such repayment/remission claims should be satisfied that:

- the goods were already defective or did not comply with the terms of the contract at the time of clearance of the goods from official custody.
- the goods have not been used except for such use as may have been necessary to establish that they were defective or did not comply with the terms of the contract.
- the goods are taken out of the customs territory of the Union.

Article 118(4) UCC provides that, instead of being taken out of the customs territory of the Union, and upon application by the person concerned, the Customs Authorities can authorise that the goods be placed under the inward processing procedure, including for destruction, or the external transit, the customs warehousing or the free zone procedure. Where appropriate, a certificate of destruction should be obtained and retained in the repayment file.

It must be noted that whenever an applicant is authorised to destroy goods under official supervision, there must be no cost to the State. Where such destruction results in the production of waste or scrap of a kind liable to duty and which is not being re-exported outside the Union or placed in a Customs warehouse, duty is payable on such goods as if they had been imported in that state.

In accordance with Article 180 (IA) where export or destruction took place without customs supervision, repayment or remission on the basis of Article 120 of the Code can be considered.

Duty is not to be repaid or remitted in respect of defective or non-complying goods:

- which, before becoming liable to duty, were imported temporarily for testing, unless it is established that the fact that the goods were defective, or did not comply with the contract, could not normally have been detected in the course of such testing, or
- where the defective nature of which was taken into consideration in the drawing up of the contract, in particular with regard to the price, in pursuance of which the goods were put into free circulation, or

- which the importer sold after it was discovered that they were defective or did not comply with the terms of the contract. An application for repayment or remission under this provision must be made within one year of notification of the customs debt.

11.2.4 Error by the competent authorities

The legal basis for granting repayment because of “**error by the competent authorities**” is provided for in Article 119 UCC.

It must be noted that all applications for repayment or remission on the basis of Article 119 UCC must be referred for a decision to Traditional Own Resources Unit (TOR), Customs Division, Dublin Castle. Only the TOR Unit is competent to make a decision under Article 119.

An amount of import or export duty shall be repaid or remitted where, as a result of an error on the part of the competent authorities, the amount corresponding to the customs debt initially notified was lower than the amount payable, provided the following two conditions are met:

- the debtor could not reasonably have detected that error.
- the debtor acted in good faith.

The competent authority may be the Customs Authorities of the Member States, but also the Commission.

Applications for repayment or remission under this provision must be made within 3 years of notification of the Customs debt.

Under this provision, the repayment or remission can be granted either on own initiative of the customs authorities or following an application by the person concerned.

11.2.5 Equity

The legal basis for granting repayment in the interest of Equity is provided for in Article 120 UCC.

It must be noted that all applications for repayment or remission on the basis of Article 120 UCC must be referred for a decision to Traditional Own Resources Unit (TOR), Customs Division, Dublin Castle. Only the TOR Unit is competent to make a decision under Article 120.

An amount of import or export duty shall be repaid or remitted in the interest of equity where a customs debt is incurred under special circumstances.

The following two conditions must be met:

- the existence of a special situation, and
- the absence of obvious negligence or deception.

Consequently, repayment or remission of duties must be refused if either of those conditions above is not met.

The special circumstances referred to above shall be deemed to exist where it is clear from the circumstances of the case that the debtor is in an exceptional situation as compared with other operators engaged in the same business, and that, in the absence of such circumstances, s/he would not have suffered disadvantage by the collection of the amount of import or export duty.

Applications for repayment or remission under this provision must be made within 3 years of notification of the Customs debt.

Under this provision, the repayment or remission can be granted either on own initiative of the customs authorities or following an application by the person concerned.

11.3 Cases which must be referred to the Commission for a decision

In certain circumstances the Irish customs authority is not competent to make a decision under Articles 119 and 120 UCC and only the Commission can make the decision.

If any of the following circumstances arise, the file must be submitted to the Commission for a decision (Article 116(3) UCC):

- the customs authorities consider that the Commission committed the error (Article 119 UCC).
- the customs authorities consider that the special circumstances are the result of the Commission failing in its obligations (Article 120 UCC).
- the application falls within Articles 119 or 120 UCC **and** the amount equals or exceeds €500,000 (both these conditions must apply).

11.4 Cases which do not have to be referred to the Commission

In any of the following circumstances the file does not have to be referred to the Commission for a decision.

- Where the Commission has already adopted a decision on a case involving comparable issues of fact and of law.
- Where the Commission is already considering a case involving comparable issues of fact and of law.
- Where the Irish customs authority conclude that an application for repayment or remission under Articles 119 or 120 is not justified.
- Where an application for repayment or remission falls under Article 117 UCC, regardless of whether the amount equals or is greater than €500,000. (The TOR Unit will keep a record of all decisions where the amount repaid under Article 117 was equal to, or less than €500,000).

It must be noted that, while the local customs officer can make a decision on an application for **repayment** of customs duties under Article 117 UCC, only the TOR Unit can make a decision on **remission** of customs duties under this article.

11.5 No repayment or remission in case of deception

No repayment or remission can be granted when the situation which led to the notification of the customs debt resulted from deception by the debtor (Article 116 (5) UCC).

Generally, deception may include, but is not limited to acts that have given rise to criminal proceedings. Any operator who has acted in deception is barred from receiving repayment or remission of duties.

11.6 Cases where repayment or remission cannot be allowed

Repayment or remission is not allowed where the only grounds relied upon for repayment or remission are:

- re-export/destruction for reasons other than those set out in this manual, and
- presentation of documents, for the purpose of obtaining preferential tariff treatment for goods declared for free circulation, which are subsequently found to be forged, falsified or not valid for that purpose, even where such documents were presented in good faith.

Repayment or remission is also not allowed where:

- the application is submitted outside the prescribed time-limit as laid down in UCC, or
- the amount to be repaid or remitted is less than €10 except where the applicant requests the repayment or remission of a lower amount.

11.7 Extension of time limit for making an application for repayment and remission.

The period can only be extended where the applicant provides evidence that s/he was prevented from submitting an application within the prescribed time limit as a result of unforeseeable circumstances or force majeure (Article 121 (1) 2nd par. UCC).

However, it must be noted that where an appeal has been lodged against the notification of a customs debt, the period for submitting an application is suspended from the date on which the appeal is lodged, for the duration of the appeal proceedings.

11.8 Application procedure for repayment or remission

11.8.1 Applicant

Applications for repayment or remission must be submitted by the declarant who submitted the original declaration in AIS. The declaration must be amended/invalidated prior to making the claim. AIS will contain all the data requirements and it will be compulsory to have all data elements completed. AIS will automatically reject the application where all data requirements are not fulfilled. No incomplete applications will be accepted following the introduction of AIS. AIS will automatically reject the application and send a rejection message to the trader.

The application may also be lodged by a customs representative of the applicant (Article 18 UCC).

The customs authorities may require persons stating that they are acting as a customs representative to provide evidence of their empowerment by the person represented (Article 19 (2) UCC).

11.8.2 Procedure

The application for a repayment or remission decision in AIS is now a two-step process.

Step 1 – Amending/Invalidating the Customs Declaration

The first step involves either invalidating or amending the original declaration.

To avoid any delays in the process, all requisite documents should be attached at amendment stage.

A customs officer will make the decision to accept or reject the amendment.

Once the amendment is accepted, AIS will automatically generate a message to the declarant to request a refund application.

Step 2 – The Refund Application

Step 2 cannot commence until the declarant has received a request for a Refund Application in AIS.

All the requisite data must be included in the refund application.

The refund application will be syntactically validated through AIS. If any validations are unsatisfied, AIS will reject the application and a rejection message will automatically be sent to the declarant.

Where the refund application is successfully validated, AIS will accept the refund application and a refund case will be created.

At this stage a customs officer will examine the refund application and make a decision whether or not to approve the application.

When the refund is approved, the amount of duty overpaid will automatically be refunded to the TAN account from where the original duty was paid.

11.9 Exception to when a Refund Application is required

Where the declarant amends the original declaration before the 15th of the month and the original duty was debited from a deferred payment account, AIS will automatically credit the declarants account with the difference between the duty due on the original declaration and the duty due on the amended declaration.

This is the only instance when a refund application is not required.

11.10 Attaching Documents

Declarants must be reminded that in order to avoid any delay in the refund application process, all requisite documents should be submitted in AIS at Step 1, *i.e. at the amendment of the customs declaration stage.*

When a refund application is in respect of customs duties paid on goods which have now been returned to the seller, the relevant proofs must be attached at Stage 1.

However, a customs officer may request additional information at any stage of the refund process. Additional documents can be submitted in AIS by linking them to the MRN of the original declaration.

All documents will be retained in AIS.

11.11 Request for additional information

After acceptance of the refund application, the customs officer may request additional information. The time limit for the applicant to provide this additional information is 30 days from the date the applicant received this request. If additional information is not provided within the prescribed time limit, the customs officer can refuse the application. The applicant is entitled to a Right to be Heard letter in this situation.

11.12 Refund Applications where the original declaration was made in AEP

A refund request linked to an AEP declaration must be processed in AEP.

Therefore, where the original customs declaration was submitted in AEP, it must be amended in AEP, because AEP information will not transfer to AIS.

The AEP amend a SAD facility will remain operational for 6 months after the introduction of AIS. In this regard, all declarants are encouraged to make any necessary amendments in this 6-month window.

The availability of the AEP to amend a SAD facility will be reviewed after the 6-month period and at that stage, a decision will be taken whether or not to withdraw this facility.

Additional guidance will issue when a decision to withdraw this facility is taken.

11.13 Presentation of Goods

Repayment or remission of customs duties is subject to the presentation of goods

Where the goods cannot be presented, the customs authority may grant the repayment or the remission only where there is evidence showing that the goods in question are the goods in respect of which the repayment or remission has been requested. (Article 173 IA).

An example of acceptable evidence is documentary proof that the original goods have been returned to the seller.

11.13.1 Where the decision is to grant repayment or remission

Following the applicant exercising the Right to be Heard, the customs officer must communicate the grounds for refusal to the applicant. The decision to refuse must be given in writing and must clearly outline the reasons for the refusal.

The applicant must also be informed of her/his right of appeal. Details of the appeal procedure is set out at <https://www.revenue.ie/en/customs-traders-and-agents/customs-appeals/index.aspx>

11.13.2 Right to be Heard

Before taking a decision which would adversely affect the applicant, the customs officer must communicate to the applicant in writing the grounds on which he/she intends to base their decision.

The applicant will be given the opportunity to express his or her point of view, within 30 days. see the Tax and Duty Manual [Right to be Heard](#).

AIS must be updated to record that this procedure was followed correctly. The RTBH letter together with the applicant's response must be uploaded to AIS.

All relevant documents can be uploaded by linking them to the MRN of the amended/invalidated declaration.

11.13.3 Where the decision is to refuse the repayment or remission application

Following the applicant exercising the Right to be Heard, the customs officer must communicate the grounds for refusal to the applicant. The decision to refuse must be given in writing and must clearly outline the reasons for the refusal.

The applicant must also be informed of her/his right of appeal. Details of the appeal procedure is set out at <https://www.revenue.ie/en/customs-traders-and-agents/customs-appeals/index.aspx>

11.14 Payment of interest

Article 116 (6) of the UCC provides that repayment of import duties is not to give rise to the payment of interest.

However, interest is payable where a decision granting repayment is not implemented within three months of the date on which that decision was taken, unless the failure to meet the deadline was outside the control of the customs authorities.

11.15 Application for refund following completion of a Customs Audit

If the original declaration was made in AIS then the same two-step process is required; i.e. amendment/invalidation followed by refund application. Therefore, the short CI procedure should not be used in this instance.

However, if the original declaration was submitted in AEP, the refund can be processed in the same manner as was done prior to the introduction of AIS.

11.16 Payment of interest

Article 116 (6) of the UCC provides that repayment of import duties is not to give rise to the payment of interest.

However, interest is payable where a decision granting repayment is not implemented within three months of the date on which that decision was taken, unless the failure to meet the deadline was outside the control of the customs authorities.

11.17 Repayment or Remission granted in error

Where a repayment or remission was granted in error the original debt must be reinstated unless this is time-barred under Article 103 of the UCC.

11.18 Reports to be provided to the Commission

A report together with a short summary must be provided where the customs authority:

- grants repayment or remission for an amount more than €50,000 where the failure to apply the reduced or zero rate of duty to the goods was the result of an error on the part of the Customs Authorities themselves.

This information must be forwarded to the Commission during the first and third quarters of each year for all cases arising during the preceding half year. TOR Unit will contact the Divisions/LCD in January and July each year seeking details of any cases arising in the previous half year.

Where a Member State has not taken any decision as above, it must send the Commission a communication with the entry 'Not applicable'.

In addition to the foregoing, each Member State must retain a list of cases where repayment or remission has been granted on the basis of an error by the competent authorities themselves or on the basis of equity where the amount repaid or remitted was equal to or less than EUR 50 000.

Appendix 1 - Definitions

For the purpose of these Instructions the following definitions apply:

“Aircraft stores” means any dutiable articles loaded free of excise duty, customs duty and VAT on aircraft operating on an international air service.

“Aircraft stores” includes goods of a consumable and non-consumable nature, and also include small quantities of food, drink and tobacco products sold or supplied to passengers on intra-Union journeys for consumption on board.

“ATA Carnet” is an international customs document for temporary admission issued in accordance with the ATA Convention or the Istanbul Convention.

“ATA Convention” means the Customs Convention on the ATA carnet for the temporary admission of goods done at Brussels on 6 December 1961.

“Istanbul Convention” means the Convention on temporary admission done at Istanbul on 26 June 1990. (Article 1(2), (3) and (4) DA.

“Authorised Agent” means a person who represents a vessel, vessel owner or vessel operator and who is duly authorised to act on Customs matters pertaining to the entry and clearance of the vessel, crew, passengers, cargo or stores.

“Container” means an article of transport equipment approved for the transport of goods under Revenue seal or which is considered by Revenue to be secure and capable of being sealed or a vehicle or trailer approved under the TIR Convention or considered by Revenue to be secure and capable of being sealed.

- “Customs authorities”** means the customs administration of the Member States responsible for applying the customs legislation and any other authorities empowered under national law to apply certain customs legislation **(Article 5(1) UCC)**.
- “Customs controls”** means specific acts performed by the customs authorities in order to ensure compliance with the customs legislation and other legislation governing the entry, exit, transit, movement, storage and end-use of goods moved between the Customs territory of the Union and countries or territories outside that territory, and the presence and movement within the customs territory of the Union of non-Union goods and goods placed under the end-use procedure **(Article 5(3) UCC)**.
- “Customs debt”** means the obligation on a person to pay the amount of import or export duty which applies to specific goods under the customs legislation in force **(Article 5(18) UCC)**.
- “Customs declaration”** means the act whereby a person indicates, in the prescribed form and manner, a wish to place goods under a given Customs procedure, with an indication, where appropriate, of any specific arrangements to be applied. **(Article 5(12) UCC)**.
- “Customs Office of First Entry”** means the Customs office which is competent for customs supervision at the place where the means of transport carrying the goods arrives in the customs territory of the Union from a territory outside that territory. **(Article 1(15) DA)**.
- “Customs office of presentation”** means the Customs office competent for the place where the goods are presented. **(Article 1(2)(2) IA)**.
- “Customs procedure”** means any of the following procedures under which goods may be placed in accordance with the UCC:
- (a) release for free circulation.

(b) special procedures.

(c) export.

(Article 5(16) UCC).

“Customs representative”

means any person appointed by another person to carry out the acts and formalities required under the customs legislation in his or her dealings with customs authorities **(Article 5(6) UCC).**

A representative may be:

(a) direct, where the representative acts in the name of and on behalf of another person, or

(b) indirect, where the representative acts in his own name but on behalf of another person **(Article 18(1) UCC).**

“Customs status”

means the status of goods as Union or non-Union goods **(Article 5(22) UCC).**

“Customs supervision”

is the action taken in general by the customs authorities with a view to ensuring the customs legislation and, where appropriate, other provisions applicable to goods subject to such action are observed. **(Article 5(27) UCC).**

“Decision”

means any act by the customs authorities pertaining to the customs legislation giving a ruling on a particular case, and having legal effects on the person or persons concerned **(Article 5(39) UCC).**

“Declarant”

means the person lodging a Customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification in his or her own name or the person in whose name a declaration or notification is lodged **(Article 5(15) UCC).**

“Duty-free stores”

Means goods loaded free of excise duty for sale free of excise duty and/or VAT to passengers and/or crew within the framework of the

duty-free allowance's provisions. They include all goods sold or supplied to passengers travelling to destinations outside the EU.

"Economic Operator" means a person who, in the course of his or her business, is involved in activities covered by the customs legislation.

"Entry Summary Declaration (ENS)" means the act whereby a person informs the customs authorities, in the prescribed form and manner and within a specific time-limit, that goods are to be brought into the customs territory of the Union **(Article 5(9) UCC)**.

"Holder of the procedure" means:

- (a) The person who lodges the customs declaration or on whose behalf that declaration is lodged; or
- (b) The person to whom the rights and obligations in respect of a customs procedure have been transferred **(Article 5(35) UCC)**.

"Import Control System" means a systems architecture developed by the European Commission and Member States for the lodging and processing of Entry Summary Declarations, and for the exchange of messages between national customs administrations, between them and economic operators, and with the European Commission.

"Import duty" means customs duty payable on the import of goods **(Article 5(20)UCC)**.

"International Union airport" means any Union airport which, having been so authorised by the competent authorities, is approved for air traffic with territories outside of the customs territory of the Union. The international Union airports in Ireland are Dublin, Cork and Shannon. **(Article 1(5) IA)**.

"Intra-Union flight" means the movement of an aircraft between two Union airports, without any stopover, and which does not start from or end at a non-Union airport **(Article 1(6) IA)**.

- “Intra-Union traffic”** means traffic consisting of persons and/or Union goods moving between Member States.
- “non-Union goods”** means goods other than those referred to as Union goods or those which have lost their customs status as Union goods.
- “Officer”** means an authorised official of the Revenue Commissioners.
- “Postal authority”** means the Universal Postal Service Provider as defined in [Article 17 of the Communications Regulation \(Postal Services\) Act 2011](#). This is currently An Post.
- “Postal packet”** means an item addressed in the final form in which it is to be carried by a postal service provider and includes a letter, parcel, packet or any other article transmissible by post.
[Communications Regulation \(Postal Services\) Act 2011](#)
- “Presentation of goods to Customs”** means the notification to the Customs authorities, of the arrival of goods at the Customs office or at any other place designated or approved by the Customs authorities and the availability of those goods for customs controls (**Article 5(33) UCC**).
- “Provisions in force”** means Union or national provisions.
- “Release of goods”** means the act whereby the Customs authorities make goods available for the purposes specified by the Customs procedure under which they are placed (**Article 5(26) UCC**).
- “Risk”** means the likelihood and the impact of an event occurring, with regard to the entry, exit, transit, movement or end-use of goods moved between the Customs territory of the Union and countries or territories outside that territory and to the presence within the customs territory of the Union of non-Union goods which would:
- (a) prevent the correct application of Union or national measures,
- or

- (b) compromise the financial interests of the Union and its Member States, or
- (c) pose a threat to the Union security and safety of the Union and its residents, to human, animal or plant health, to the environment or to consumers.

(Article 5(7) UCC)

“Ship arriving with a grain cargo”

means a ship carrying a quantity of grain exceeding one-third of the ship’s registered tonnage, reckoning 100 cubic feet or 2 tons weight of grain as equivalent to 1 ton of registered tonnage.

“Supervising Customs office”

means:

- (a) In case of temporary storage as referred to in Title IV of the UCC or in case of special procedures other than transit as referred to in Title VII of the UCC, the customs office indicated in the authorisation to supervise either the temporary storage of the goods or the special procedure concerned;
- (b) In case of simplified customs declaration, as referred to in Article 166 of the UCC, centralised clearance, as referred to in Article 182 of the UCC the customs office indicated in the authorisation to supervise the placing of the goods under the customs procedure concerned **(Article 1(36) of the DA)**.

“Temporary Storage”

means the situation of non-Union goods temporarily stored under customs supervision in the period between their presentation to customs and their placing under a customs procedure or re-export (Article 5(17) UCC).

“Temporary Storage declaration”

means the act whereby a person indicates, in the prescribed form and manner, that goods are in temporary storage (Article 5(11)

UCC).

“Third country”

means a country or territory outside the customs territory of the Union (Article 1(11) DA)

“Union airport”

means any airport situated in the Customs territory of the Union (Article 1(7) of the DA).

“Union goods”

means goods which fall into any of the following categories:

- (a) Goods wholly obtained in the customs territory of the Union and not incorporating goods imported from countries or territories not forming part of the Customs territory of the Union.
- (b) Goods brought into the customs territory of the Union from countries or territories outside that territory and released for free circulation.
- (c) Goods obtained or produced in the customs territory of the Union, either solely from goods referred to in (b) or from goods referred to in (a) and (b).

(Article 5(23) of the UCC)

“Union Port”

means any sea port situated in the customs territory of the Union (Article 1(8) DA)

Appendix 2 – Further information

These instructions support the relevant material already in use for various procedures. Specific instructions on these procedures can be obtained from the following manuals/guides:

[A Revenue Guide to Importing Goods through the Post](#)
[Anti-Dumping & Countervailing Duties](#)
[Baggage Control Examination Manual Common Agriculture Policy Direct Trader Input - Staff Guide](#)
[Civil Aviation Instructions](#)
[Classification of goods for Customs Purposes](#)
[Binding Tariff Information \(BTI\)](#)
[Customs and Excise Enforcement Procedures Manual](#)
[Customs Warehouses](#)
[End Use - Guidelines for Traders](#)
[End Use Instructions](#)
[Customs Manual on Valuation](#)
[Generalised System of Preference \(GSP\) Inward Processing \(IP\) Guidelines for Traders](#)
[Inward Processing Instruction Manual](#)
[NCTS - Guide to New Computerised Transit System](#)
[Origin](#)
[Outward Processing \(OP\) Guidelines for Traders](#)
[Outward Processing \(OP\) Instruction Manual](#)
[Permanent Relief from Payment of Import Charges Receiver of Wreck](#)
[Taric](#)
[Temporary Admission](#)

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