

Manual relating to the Exportation of Dual-Use Goods

Document last updated March 2025

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1. Introduction

The term **Dual Use Items** refers to goods, including software and technology, that have both civil and military applications. EU law requires Member States to put in place procedures for the control of exports of Dual Use items. In order to export certain goods of this type the exporter must be in possession of a Dual Use authorisation.

The Minister for Enterprise, Trade & Employment (DETE) is the competent authority in Ireland with responsibility for export controls. The Trade Regulation Unit in DETE is responsible for export authorisations as well as enforcement activities in relation to export controls. Revenue's role relates to possible intervention and control at the point of export.

2. Legislation

EU Level

[Reg \(EU\) 2021/821](#)

National Level

[Control of Exports Act 2023](#)

[S.I. No. 416/2024 - Control of Exports \(National military export control list\) Regulations 2024.](#)

3. Dual Use Authorisations

Where an exporter requires a Dual Use authorisation, an application must be submitted to DETE via the Export Authorisation Portal (EAS) DETE will process the application and where appropriate, issue a licence to the exporter.

The types of export authorisations provided for under Regulation (EU) 2021/821 are as follows:

- Individual export authorisation;
- Global export authorisation
- National general export authorisation
- Union general export authorisation for exports of certain items to certain destinations under specific conditions and requirements for use as set out in Sections A to H of Annex II of Reg (EU) 2021/821

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[...]

Customs Export Declaration

The exporter is obliged to indicate on the AES export declaration whether a Dual Use Authorisation is required for a consignment. In order to declare that a Dual Use authorisation is required in respect of an export, the declarant must enter the relevant code and authorisation reference in Data Element 12.03 of the export declaration. The codes are listed at below in [Annex 1](#). In cases where the CN code is subject to Dual Use Controls but the item in question is not considered Dual Use, the declarant should enter code Y901 in Data Element 12.04.

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[...]

4. Action To Be Taken At Ports And Airports

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[...]

5. Risk Information Form

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[...]

6. Contact Information

Further queries in relation to this manual can be directed to:

Prohibitions and Restrictions Unit

Email: rcpr@revenue.ie

7. [Annex 1](#) Relevant Dual Use Authorisation Codes in accordance with Article 12 Regulation 2021/821

Code	Relevant Licence
X060	Individual Export Authorisation - Article 12(1)(a) of the Regulation (EU) 2021/821 of the European Parliament and of the Council
X061	Union General Export Authorisation No EU001 - ANNEX II A - referred to in Article 12(1)(d) of the Regulation (EU) 2021/821 of the European Parliament and of the Council
X062	Union General Export Authorisation No EU002 - ANNEX II B - referred to in Article 12(1)(d) of the Regulation (EU) 2021/821 of the European Parliament and of the Council
X063	Union General Export Authorisation No EU003 - ANNEX II C - referred to in Article 12(1)(d) of the Regulation (EU) 2021/821 of the European Parliament and of the Council
X064	Union General Export Authorisation No EU004 - ANNEX II D - referred to in Article 12(1)(d) of the Regulation (EU) 2021/821 of the European Parliament and of the Council
X065	Union General Export Authorisation No EU005 - ANNEX II E - referred to in Article 12(1)(d) of the Regulation (EU) 2021/821 of the European Parliament and of the Council
X066	Union General Export Authorisation No EU006 - ANNEX II F - referred to in Article 12(1)(d) of the Regulation (EU) 2021/821 of the European Parliament and of the Council
X067	Union General Export Authorisation No EU007 - ANNEX II G - referred to in Article 12(1)(d) of the Regulation (EU) 2021/821 of the European Parliament and of the Council
X068	Union General Export Authorisation No EU008 - ANNEX II H - referred to in Article 12(1)(d) of the Regulation (EU) 2021/821 of the European Parliament and of the Council
X070	Global Export Authorisation - referred to in Article 12(1)(b) of the Regulation (EU) 2021/821 of the European Parliament and of the Council
X071	National General Export Authorisations in national Official Journals - ANNEX III C - referred to in Article 12(6) of the Regulation (EU) 2021/821 of the European Parliament and of the Council
Y901	Product not included in the Dual Use list