Centralised Clearance at Import (CCI)

This document should be read in conjunction with the Union Customs Code (UCC), Delegated Regulation (EU) 2015/2446, Implementing Regulation (EU) 2015/2447 and DG TAXUD Business Guidance.

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Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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

Table of Contents

1 Introduction 4
1.1 What is Centralised Clearance for Import? 4
1.2 Purpose of this Guide 4
2 Legal Basis for Centralised Clearance 4
2.1 EU Customs Legislation – the Union Customs Code 4
2.2 Definitions and Key Actors 5
3 Application and Authorisation for Centralised Clearance 5
3.1 Criteria 5
3.2 The Application Process 5
3.3 Use of AEO Status 6
3.4 Decision-Making and Right to be Heard 6
3.5 Guarantee and Deferred Payment Requirements 6
4 Operational Process under CCI 6
4.1 Lodging the Customs Declaration 6
4.2 Submission prior to Presentation vs upon Presentation 6
4.3 Risk Analysis by Supervising and Presentation Customs Offices 6
4.4 Exchange of Information between SCI and PCI 7
4.5 Management of Customs Debt and Import VAT 7
4.6 Decision on Release of Goods 7
4.7 Control Plans and Post-Audit Controls 7
5 Customs Procedures under CCI 7
6 Simplified Procedures under CCI 8
7 Systems Architecture and Information Exchange 8
7.1 CCN2 Secure Network 8
7.2 Communication between the SCI, the PCI, and the Declarant 8

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7.3 Message Types (IE codes) and Workflow 8
8 Benefits of Centralised Clearance 9
9 Post-Authorisation Supervision 9
9.1 Controls by Supervising Customs Office 9
9.2 Revocation, Suspension, or Annulment of Authorisation 9
10 Ireland as SCI 9
10.1 Prior to application 9
10.2 Application and decision for authorisation 9
10.3 How to apply 10
10.4 What is the time period for acceptance of an application? 10
10.5 Control plan 10
10.6 Processing of an application 10
10.7 Time period for Decision on the application 11
10.8 Unfavourable decision 11
10.9 Favourable decision 11
10.10 Deferred payment 11
10.11 Control and Management of the authorisation 11
11 Legal References and Further Reading 11

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1 Introduction

1.1 What is Centralised Clearance for Import?

Centralised Clearance for Import (CCI) is a simplification under the EU Customs legislation, the Union Customs Code (UCC). It allows an Authorised Economic Operator (AEO) with a CCI authorisation to lodge customs declarations with a Supervising Customs Office (SCI) in the Member State where they are established, while the goods may be physically presented at a different customs office of presentation (PCI) in another Member State. The entity that lodges the declaration, the declarant, only communicates with the SCI as a single point of contact.

1.2 Purpose of this Guide

This guide provides practical and legal information on CCI. It explains the legal framework, application procedures, operational processes, benefits, and supervisory mechanisms of CCI. The guide is intended for customs administrations, economic operators, and stakeholders involved in import processes.

2 Legal Basis for Centralised Clearance

2.1 EU Customs Legislation – the Union Customs Code

Centralised Clearance is established under the Union Customs Code (Regulation (EU) No 952/2013) and further detailed in Commission Delegated Regulation (EU) 2015/2446 and Implementing Regulation (EU) 2015/2447. These regulations provide the legal framework for customs simplifications, including centralised clearance. They specify procedural rules for applications, authorisations, and the exchange of information between customs authorities.

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2.2 Definitions and Key Actors

Term	Definition
SCI (Supervising Customs Office at Import)	The customs office in the Member State where the trader is established, main point of contact.
PCI (Presentation Customs Office at Import)	The customs office where goods are physically presented.
EO (Economic Operator)	The trader or business engaged in importing goods under CCI.
AEO (Authorised Economic Operator)	A trader certified as reliable and compliant with customs requirements.
CCI Authorisation	Authorisation allowing centralised clearance across different Member States.
IE as SCI station code	IESCI100

3 Application and Authorisation for Centralised Clearance

3.1 Criteria

Applicants must meet strict conditions to be eligible for CCI authorisation, including:

- Establishment within the customs territory of the Union.
- Compliance with customs and taxation requirements for previous three-year period.
- Maintenance of appropriate records and internal controls.
- Financial solvency and ability to provide guarantees where required.

3.2 The Application Process

Applications for CCI must be submitted via the Customs Decisions System (CDS). The application is assessed by the SCI, which consults with Participating Member States (PMS) through a standardised procedure. Pre-audit checks may be carried out to assess compliance with conditions before a decision is made on whether to grant the authorisation or not.

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3.3 Use of AEO Status

An applicant holding AEO authorisation for customs simplifications is deemed to meet most of the CCI criteria. However, specific checks (such as on IT systems and control plans) may still be required before granting CCI authorisation.

3.4 Decision-Making and Right to be Heard

If the application is likely to be rejected, the applicant must be given the right to be heard. A negative decision will explain reasons for refusal along with 30 days right to be heard period. Following the 30 day period, the applicant also has the right to appeal any Revenue decision, further details on customs appeals is available on the Revenue website. A favourable decision grants the CCI authorisation, with details on scope, obligations, and validity.

3.5 Guarantee and Deferred Payment Requirements

Economic operators using CCI are required to hold a deferred payment authorisation, which will be linked to the management of customs debt. The comprehensive guarantee reference amount associated with the deferred payment facility may need to be adjusted to take account of imports processed under CCI.

4 Operational Process under CCI

4.1 Lodging the Customs Declaration

Customs declarations may be lodged either before goods are presented (pre-lodged) or at the moment of presentation. All declarations are submitted electronically to the Automated Import System (AIS) in the SCI, which coordinates with the PCI for physical presentation and control of the goods.

4.2 Submission prior to Presentation vs upon Presentation

Pre-lodged declarations allow for early risk analysis and faster clearance at arrival. Declarations upon presentation are validated and registered at the time goods are physically presented at the PCI.

4.3 Risk Analysis by Supervising and Presentation Customs Offices

Risk analysis is conducted jointly by the SCI and PCI:

- SCI performs documentary checks and validation.
- PCI performs physical checks and examinations if required.

Results are exchanged electronically, and final decisions are coordinated.

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4.4 Exchange of Information between SCI and PCI

The SCI and PCI communicate via secure IT systems, exchanging messages such as declarations, notifications, requests for additional documents, and control results. The declarant only interacts with the SCI in relation to customs declarations lodged.

4.5 Management of Customs Debt and Import VAT

Customs debt is managed by the SCI, while VAT is managed by the PCI. This requires coordination to ensure that both customs duties and VAT obligations are satisfied before release of goods. As VAT is outside the scope of CCI, it is essential that applicants identify the national tax requirements with the intended PCI prior to submitting an application for a CCI authorisation.

4.6 Decision on Release of Goods

After completion of all controls, the SCI issues the decision on the release of goods. The declarant is notified electronically through the SCI AIS system.

4.7 Control Plans and Post-Audit Controls

Control plans will be established for regular monitoring of the economic operator. Post-audit controls will be carried out after the release of goods to ensure compliance. Discrepancies identified in audits may lead to corrective actions and in exceptional circumstances could lead to the revocation of the authorisation.

5 Customs Procedures under CCI

Goods under CCI may be entered into the following customs procedures:

- Release for free circulation
- Customs warehousing
- Temporary admission
- End-use
- Inward processing

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6 Simplified Procedures under CCI

The following customs procedures are allowed in CCI:

- Simplified declaration (SD)
- Entry in declarant's records (EIDR).

The following customs procedures are not allowed in CCI:

- Non-authorised simplified use
- Certain reduced or legacy datasets (H6 and H7).

Further information on these Simplified Procedures is available here.

7 Systems Architecture and Information Exchange

7.1 CCN2 Secure Network

The Common Communications Network 2 (CCN2) ensures secure exchange of data between national customs systems and the European Commission. It provides a closed, encrypted communication channel linking SCI, PCI, and other stakeholders.

7.2 Communication between the SCI, the PCI, and the Declarant

The communication model under CCI involves:

- The declarant communicates only with SCI.
- SCI coordinates with PCI for presentation and control.
- Messages and data are exchanged electronically through secure EU customs networks.

7.3 Message Types (IE codes) and Workflow

A complete list of message exchanges is available here.

All technical information and schemas are available here.

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8 Benefits of Centralised Clearance

- Administrative simplification - reduction of customs formalities in multiple Member States with SCI Member State as single point of contact (dedicated team in Revenue).
- Cost savings - fewer procedures and harmonised processes lead to reduced administrative costs.
- Trade facilitation - faster clearance, streamlined logistics, and simplified compliance enable smoother trade.
- Compliance and harmonisation - increased legal certainty and reliability of procedures across Member States.

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9 Post-Authorisation Supervision

9.1 Controls by Supervising Customs Office

SCI is responsible for monitoring authorised operators, including audits, inspections, and ongoing compliance checks.

9.2 Revocation, Suspension, or Annulment of Authorisation

A CCI authorisation may be suspended or revoked if the operator fails to meet conditions, breaches compliance, or poses significant risks. Any decision taken by Revenue is subject to the right to be heard and customs appeals processes.

10 Ireland as SCI

10.1 Prior to application

Economic operators that are considering applying for CCI with Ireland as the SCI, should contact SimplifiedProcedures@revenue.ie before lodging an application. The Simplified Procedures team will arrange a meeting to discuss all aspects of the application. This will include information on the actions that applicants are required to take to arrange and agree national taxes in the PCI Member State. A link to contact details for Centralised Clearance in other Member States is provided in section 11 of this guide.

10.2 Application and decision for authorisation

The common data requirements for applications and decisions relating to simplified procedures are set out in Annex A of the DA. A link to Annex A is available here.

10.3 How to apply

An application for Centralised Clearance is made through the EU Customs Decision System (CDS). An applicant must have a valid ROS certificate and use the Trader Portal to apply. Information and link to the CDS system is available through the Revenue website.

10.4 What is the time period for acceptance of an application?

There is a 30-day period for acceptance of the application during which time all the information required for Customs to make a decision must be submitted. If all the information for the acceptance of the application is not provided in this time period, the applicant can avail of an additional period up to a maximum of 30 days to provide the information.

10.5 Control plan

Once an application is accepted, Revenue will commence a consultation with the PCI involved to draft an agreed control plan. The control plan will define and coordinate how customs controls are to be carried out. The control plan is used to allocate and clarify tasks and responsibilities between the SCI and PCI and set out procedures for special and/or simplified procedures. It is important that applicants have a process in place with the PCI for the collection of national taxes before the control plan is agreed.

10.6 Processing of an application

A compliance check will be performed by the traders Supervising Revenue Office. Revenue will examine the premises, the accounting procedures, security issues and other relevant areas it considers necessary. Following the compliance check, the Control Officer will complete a compliance report outlining their assessment of suitability for participation in CCI.

Revenue may not require a compliance check where a recent compliance review is already on record, for example where AEO monitoring has been completed and is up to date, subject to the following conditions:

- the previous audit was carried out no longer than three years before the submission of the application.
- the conditions of the authorisation are the same.
- the law has not changed.
- the trader has not changed its activities, internal controls, IT system or products.

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10.7 Time period for Decision on the application

Once the application is accepted, Revenue must take a decision within 120 days. The decision period may be extended once by up to 30 additional days where justified.

10.8 Unfavourable decision

The applicant will be informed of the final decision in advance where the results / conclusions are likely to result in a negative decision. If that is that case, the applicant will be afforded the opportunity to express their point of view and respond to the shortcomings that lead to the envisaged decision and provide supplementary information. After the '30 days right to be heard period', the applicant will be advised of the unfavourable decision.

10.9 Favourable decision

The authorisation will issue as the formal favourable decision. It will constitute an explicit commitment between Revenue and the economic operator. It will define the rights and obligations of the holder of the authorisation, including the obligation to notify any changes arising in the business and organisation (see Article 23(2) of the UCC).

10.10 Deferred payment

There is a requirement in Ireland to have a deferred payment account in place for Centralised Clearance.

10.11 Control and Management of the authorisation

Effective controls will be in place for monitoring of all authorisations. These controls are standard controls and further information is available here.

11 Legal References and Further Reading

- Regulation (EU) No 952/2013 (Union Customs Code)
- Commission Delegated Regulation (EU) 2015/2446
- Commission Implementing Regulation (EU) 2015/2447
- EU Member States contact points for CCI
- DG TAXUD Business Guidance on CCI (v1.08)
- Supporting slides to CCI Full Business Guidance (v3.0).

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