

A Guide to Customs Simplified Procedures

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Definitions

In the context of this instruction:

“Union Customs Code” refers to EU Council Regulation 952/2013 establishing the Union Customs Code;

“DA” refers to the Delegated Act; Commission Regulation (EC) No. 2015/2446

“IA” refers to the Implementing Act; Commission Regulation (EC) No. 2015/2447

“TDA” refers to the Transitional Delegated Act; Commission Regulation (EC) No. 2016/341

“CDS” means Customs Decisions Management System.

“Release for free circulation” means released on to the European Union market with Customs duty and other charges paid.

“SQA” means Self-Assessment Questionnaire.

“EO” means Economic Operator.

“SD” means Simplified Declaration.

“EIDR” means Entry in the Declarants Record.

“SASP” means Single Authorisation for Simplified Procedure.

“CC” means Centralised Clearance.

“SA” means Self-Assessment.

“AEO” means Authorised Economic Operator.

“AEOC” means economic operators authorised for customs simplification.

“PN” means Presentation Notification in the case of EIDR.

“AMS” means Authorising Member State in the context of centralised clearance procedure.

“PMS” means Participating Member State in the context of centralised clearance procedure.

“SCO” mean Supervising Customs Office in the context of centralised clearance procedure.

“PCO” means Participating Customs Office in the context of centralised clearance procedure.

“Pre-Audit” means the application assessment process where a Control officer will assess the criteria against the EOs application and make a recommendation on whether the Simplification should be granted, or not.

“Trader Portal” means the part of the CDS system that the trader must use when applying for a simplified procedure.

“EXS” means Exit Summary Declaration

A more recent version of this manual is available.

1 Introduction

1.1 What are simplified procedures?

The Union Customs Code (Regulation (EU) No 952/2013 of the European Parliament and of the Council) was entered into force on 9 October 2013 and is entirely applicable as from 1 May 2016. The related Commission delegated and implementing acts allow full application of the Code as published in the Official Journal of the European Union, L 343, 29 December 2015.

Compliant and trustworthy Economic Operator's (EO's) subject to the fulfilment of conditions should be able to take maximum advantages of the widespread use of Customs Simplifications. The Simplifications linked with the placement of goods under a customs procedure are in title V of the UCC. Under these simplified procedures, several different facilitation methods are available which permit imports to be cleared through Customs quicker and easier than would otherwise be permitted. Essentially, minimal data necessary to identify the goods and effect risk analysis is provided at clearance, with formal customs declaration presented later within a prescribed timeframe.

The types of Simplified Procedures available at import are as follows:

- Simplified Declaration (SD);
- Centralised Clearance (CC);
- Entry in the Declarants Records (EIDR);
- Self-Assessment (SA).

An authorisation is required for any of these simplified procedures.

In respect of Simplified Procedures in general, applicants who hold an Authorised Economic Operator (AEO) certificate as provided for in Article 14a(1)(a) and (c) of the Code are deemed to have met all the necessary requirements to avail of Simplified Procedures, subject to necessary conditions relevant to the simplification concerned¹.

¹ If the applicant for a simplification is already an AEOC, he is deemed to fulfil the criteria for all simplifications, but some elements or additional conditions related to the specific type of simplification are still subject to assessment before granting an authorisation (Article 38(5) of the UCC).

1.2 What is this guide about?

This guide relates to the importing or exporting of goods to/ from Ireland with a third country outside the European Union (EU) and using simplified procedures.

The guide will help you to understand the simplified procedures that are available to traders when importing or exporting goods into Ireland from or to countries outside the EU. It provides information on current simplified import procedures in line with Revenue's electronic Automated Import System (AIS) and Automated Export System (AES).

For a more comprehensive guide on the EU's Simplifications you can find the EU 'Simplifications – Guidance for Member States and Traders by clicking on the following link:

https://ec.europa.eu/taxation_customs/business/union-customs-code/ucc-guidance-documents_en#simplifications

Can prohibited or restricted goods be imported or exported under simplified procedure?

Certain goods such as controlled drugs, indecent or obscene material, specific weapons and counterfeit goods are prohibited from being brought into or out of the country under any circumstances. Their attempted importation/ exportation will result in seizure. You can import/ export certain other restricted goods with a licence issued by the appropriate authorities. For example, meat or meat products require a licence from the [Department of Agriculture Food and the Marine](#) and endangered species require a licence from the [National Parks and Wildlife Service](#). Therefore, prohibited or restricted goods cannot be imported or exported using a Simplification unless at the time of importation/ exportation they are not subject to a prohibition or restriction.

You will find a full list of prohibited or restricted items in [Prohibitions and Restrictions](#) on the Revenue website.

2 Legal Basis for Simplified Procedures

2.1 What are the different types of simplified procedures?

There are four simplified procedures linked with the placement of goods under a customs procedure available under the Unions Customs Code (UCC) as follows:

1. Simplified Declaration (Article 166 UCC, Article 145 DA and Articles 223-224 IA).
2. Centralised Clearance (Article 179 UCC, Article 149 DA and Articles 229-232 IA).
3. Entry in the Declarants Records (Article 182 UCC, Article 150 DA and Articles 233-235 IA).
4. Self-Assessment (Article 185 UCC, Articles 151-152 DA and Article 237 IA).

1. Simplified declaration (SD) (Article 166 UCC, article 145 DA and articles 223-224 IA): allows a holder to have goods placed under a customs procedure on the basis of a simplified declaration. The benefit is related to the two-step procedure: particulars or documents can be missing at the time of release of the goods.

2. Entry in the declarant's records (EIDR) (Article 182 UCC, article 150 DA and articles 233-235 IA): authorise the holder to lodge a customs declaration in the form of an entry into the declarant's records, provided that the particulars of that declaration are at the disposal of the customs authorities in the declarant's system when the declaration is lodged.

Note: EIDR at Export is not currently available.

3. Centralised clearance (CC) (Article 179 UCC, article 149 DA and articles 229-232 IA): authorises a holder to lodge, or make available, at the customs office where he is established, a customs declaration for goods which are presented to customs at another customs office within the customs territory of the Union. An EU System for CC at Import is currently under development and should be available for use by December 2025. Revenues AES system is currently developed to accommodate CC at Export.

4. Self-assessment (SA) (Article 185 UCC, articles 151-152 DA and article 237 IA): authorises an Authorised Economic Operator (AEOC) to carry out certain customs formalities that are to be carried out by the customs authorities, to determine the amount of import and export duty payable, and to perform certain controls under customs supervision. SA is not currently available in member states.

The use of any of these simplifications in Ireland requires an authorisation.

2.2 Who can apply for simplified procedures for placing of goods under a customs procedure?

a. Entities/ economic operators

Natural persons, legal persons or associations of persons who are not defined as a legal person but are recognised by EU or national law as having the capacity to perform legal acts (Article 5 (4) of the UCC) can apply for these simplifications. Multinational or big companies usually consist of a parent company and several entities, each of which is an individual legal person, i.e. a separate legal entity registered in the local company register in accordance with the company law of the MS where the relevant entity is established. It can also take the form of an association of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person.

In this case, either all the entities or the association of persons can apply for simplifications, or alternatively one legal entity can apply for a simplification for themselves and to act as a representative for other legal entities within their group.

b. Representatives

There are two situations:

- the authorisation holder for a simplification is the importer and may work with a representative dealing with customs formalities, as for instance lodging the customs declarations.
- the authorisation holder of a particular simplification is a customs representative acting for its clients, subsidiaries, or partners.

Can I do a self-assessment for simplified procedures before making a formal application?

In Ireland, all economic operators are required to complete the simplified procedures Self-Assessment Questionnaire (SAQ) and submit to simplified procedures section at (simplifiedprocedures@revenue.ie) before submitting a formal application for a simplified procedure². Simplified procedures SAQ can be found at the following link:

<https://www.revenue.ie/en/customs/documents/simplified-procedures-self-assessment-questionnaire.pdf>

2.3 Do you need to be established in the customs territory of the Union?

Economic Operators, Representatives, or others

According to Articles 18 (2) UCC and 11 (1) (b) DA, Economic Operators, Representatives, or others, applying for authorisations for simplification, shall be established in the customs territory of the Union.

Example 1

In the case of an application by a natural person, the person must be normally resident in the customs territory of the EU.

² Economic Operators who already hold AEO Status are exempt from completing the SP SAQ.

Example 2

In the case of a legal person or association of persons, the permanent business establishment, registered office or central headquarters must be located in the customs territory of the EU.

Declarants

Article 170 (2) of the UCC requires that the declarant lodging the customs declaration to be established in the customs territory of the Union.

3 Application and decision for authorisation

3.1 What are the common data requirements for applications and decisions?

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: <https://eucdm.softdev.eu.com/EUCDM/Annex-A/i21.htm>

3.2 How to apply for simplified procedure

An application for simplified procedure 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 via the following link:

<https://www.revenue.ie/en/customs-traders-and-agents/customs-electronic-systems/customs-decisions-system/index.aspx>

Only electronic applications through the CDS system will be accepted. It is no longer possible to use paper application forms. Simplified Procedures Section will only accept an application if all the relevant information is present.

3.3 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.

3.4 Processing of the application

3.4.1 What pre-audit checks will be carried out?

Simplified Procedures Section will perform the electronic checks on the system for acceptance of the application. A pre-audit will be performed by the traders Supervising Revenue Office for examination and completion of the Control Officer's report. Revenue will examine the premises, the accounting procedures, security issues and other relevant areas it considers necessary. Revenue will meet with the trader regarding these issues and to ensure that all conditions are fulfilled.

Customs will carry out a pre-audit unless results of a previous audit can be used, subject to the following conditions:

- the previous audit was carried out no longer than 3 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.

3.4.2 Report of pre-audit checks

The report of the pre-audit will include a written assessment of whether the applicant complies with each of the criteria and a clear recommendation on whether to grant the simplification or not. If the applicant is already AEOC, the final report and audit documentation done for granting the AEO authorisation will be used for preparing and carrying out the pre-audit for the simplified procedure.

3.5 Decision taken based on the risk assessment of the economic operator

The applicant will be advised of the decision taken by Revenue no later than 120 days from the date of acceptance of the application. This may be extended by Customs for a further 30 days if required in accordance with Article 22(3) of the UCC. All notifications and decisions will be communicated through the CDS system.

3.5.1 Unfavourable decision – what does it mean?

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 “right to be heard” period, the applicant will be advised of the unfavourable decision.

3.5.2 Favourable decision – what does it mean?

The authorisation will issue as the formal favourable decision. It will constitute an explicit commitment between customs 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 his business and organisation (see Article 23(2) of the UCC).

3.6 Is a Comprehensive Guarantee required?

A comprehensive guarantee is not part of the conditions to grant Simplifications. Nevertheless, for the proper use of Simplifications it is recommended that a comprehensive guarantee be in place before a simplified procedure is authorised in accordance with Article 95 of the UCC.

There are two instances where a guarantee will be required and must be obtained before the simplified procedure is authorised:

- A guarantee will be required for simplified procedure authorisation where the simplification is used for special procedures in accordance with Articles 211(1) and (3)(c) of the UCC.
- A guarantee is also required where a customs debt is incurred in accordance with Articles 102(4), 105(1) and (2) and 195(1) of the UCC and where the debt is deferred in accordance with Article 110 of the UCC.

What monitoring will be performed on the comprehensive guarantee?

Monitoring of the guarantee amount will depend on the procedure type to which its authorised, i.e. release for free circulation or special procedure. In the case of free circulation, Customs will monitor the supplementary declaration and for special procedures monitoring will be done through audit.

There is a requirement on the provider of the guarantee to monitor the guarantee in accordance with Article 156 of the IA.

3.7 Is Deferred Payment required?

There is a requirement in Ireland to have a deferred payment account in place for simplified procedures.

3.8 How can the status of authorised economic operator help an application?

Where an economic operator already holds AEOC status, the criteria assessed in connection with granting the AEO status will not be checked again for the simplified procedure.

Where possible Customs will co-ordinate the risk assessment and monitoring of the authorisation for simplifications and AEO status in order to avoid duplication of examination and interruption to the EO's business. Where the authorisation holder's business is less than three years in operation Customs will closely monitor the operation during the first year.

However, if or when necessary, customs will ask for additional information.

Specific conditions related to a simplified procedure application will be checked if it was not covered during the AEO audit/ assessment.

If the applicant is already the holder of an AEOC, then the date of issuance of the AEO status and any monitoring and/ or reassessments carried out since will also to be considered.

The criteria already assessed in connection with granting AEO will not be checked again, but customs will, if necessary, ask for additional information (e.g. a change of circumstances). Specific conditions related to the EIDR application will be checked if they were not covered during the AEO audit.

Where an application for an authorisation for EIDR and the status of AEO are applied for simultaneously, customs will coordinate their activities in order to avoid duplication of examination. Separate reports and communication will issue in respect of the two different decision processes.

4 Control and Management of the Authorisation

4.1 What controls will be performed?

Effective controls will be in place for monitoring of all authorisations issued under any type of simplified procedure and as such customs will have a **control plan** specific to each economic operator's business. Customs will monitor all authorisations in accordance with Article 23(5) of the UCC.

For authorisations issued under EIDR a control plan is mandatory and will be put in place by Customs in order to mitigate risk in accordance with Article 233 of the IA. The control plan will provide for the supervision of the procedures operated under the authorisation. It will set out the frequency of the controls and ensure that effective control can be carried out at all stages of the EIDR procedure.

Example:

The control plan will be specific to the EO's business. It will set out in detail the specifics on how the authorisation will be supervised, the risk areas for control and the frequency of controls.

4.2 What is the frequency and reason for risk assessment?

A risk assessment of the authorisation holder's business will be carried out at least once every three years, or if necessary when there is a relevant system change e.g. IT, that impacts on the operation of the procedure.

Example:

Post clearance checks will be conducted on the administration, organisation, internal procedures and/ or internal systems in order to establish that the economic operator is still compliant with legislation and requirements.

Risk assessment and regular monitoring is also the responsibility of the EO and should be conducted as part of the internal control procedure of the business.

Note:

Where possible Customs will co-ordinate the risk assessment and monitoring of the authorisation for simplifications and AEO status, in order to avoid duplication of examination and interruption to the EO's business. Where the authorisation holder's business is less than three years in operation Customs will closely monitor the operation during the first year. Where an EO already holds AEOC status, the criteria assessed in connection with granting the AEO status will not be checked again for the simplified procedure. However, if or when necessary customs will ask for additional information. Specific conditions related to a simplified procedure application will be checked if it was not covered during the AEO audit/ assessment.

4.3 Will customs supervise the economic operator's activities?

Customs supervision of EO's activities will be carried out in accordance with Article 134 of the UCC. The controls will involve risk-based checks and random checks at clearance and post-clearance, and particularly on the supplementary declarations.

4.4 When and why will suspension, revocation or annulment occur?

Based on Articles 23(4)(b), 28(1) and 27 of the UCC, Revenue reserves the right to suspend, revoke or annul an authorisation for breaches of the conditions laid down in it. In cases where the holder of the authorisation has AEO status, the suspension or revocation of the AEO authorisation will lead to a direct suspension or revocation of the simplified procedure authorisation also.

5 Types of Simplified Procedures

5.1 Simplified Declaration

5.1.1 What is a simplified declaration authorisation?

An authorisation for simplified declaration allows for some particulars of the declaration be omitted at the time of lodging the customs declaration and some of the data requirements postponed to the supplementary declaration.

The simplified declaration authorisation allows the holder to release imported goods into a customs procedure at the point of import or export. Authorisations under this procedure will be granted only in the case of regular use.

Example:

Some data elements or required documents or both may be missing at the time of lodging the simplified declaration and it's only available for traders who lodge declarations regularly.

5.1.2 What data should be on the simplified declaration?

The data elements that must be declared on the simplified declaration are listed in column I1 for import and column C1 for export of the 'Data Requirements Table', Annex B of the DA. A link to Annex B is available here:

<https://eucdm.softdev.eu.com/EUCDM/Annex-B/h31.htm>

5.1.3 Supplementary Declaration

A supplementary declaration in the form of a full customs declaration must be submitted to Revenue by the deadline specified in each Authorisation.

5.1.4 What type of supplementary declaration is required?

In accordance with Article 146 of the DA the supplementary declaration can be either General, Recapitulative or Periodic.

General - 10 days after the release of the goods when the supplementary declaration covers one simplified declaration. In this case, the entry in the accounts is made as provided by Article 105(1) paragraph 1 of the UCC.

Recapitulative - 10 days after the end of the period covering more than one simplified declaration by one supplementary declaration (the period should not exceed one calendar month); Article 105(1) paragraph 2 of the UCC.

Periodic - 10 days after the end of the period covering one simplified declaration by one supplementary declaration (the period should not exceed one calendar month); Article 105(1) paragraph 2 of the UCC.

5.1.5 What data should be on the supplementary declaration?

The data elements that must be declared on the supplementary declaration is dependent on the procedure the goods have been entered into at import or export and will be one of the data elements listed in column(s) H1 – H7 for import and B1 – B4 for export of the 'Data Requirements Table', Annex B of the DA. A link to Annex B is available here:

<https://eucdm.softdev.eu.com/EUCDM/Annex-B/h31.htm>

5.1.6 Reconciliation of Simplified and Supplementary Declarations

A simplified and supplementary declaration together constitute a “single indivisible instrument” taking effect, respectively on the date on which the simplified declaration is accepted in accordance with Article 167(4) of the UCC. This specifies the date of the customs debt. When the supplementary declaration corresponds to more than one simplified declaration, then the supplementary declaration should cover all the simplified declarations for the period. It is the EO's responsibility to ensure that the data submitted on the declarations are complete and correct.

An automatic reconciliation between the simplified and the supplementary declarations will be carried out in the AIS/ AES systems.

Who does not have to submit the supplementary declaration?

A waiver of the obligation to lodge a supplementary declaration after the submission of the simplified declaration is only possible in two scenarios:

- The goods are placed under a customs warehouse procedure, Article 167 (2)(a) of the UCC refers.

- The value and quantity of the goods are below the statistical threshold of 1,000kg and €1,000³ and the simplified declaration provides all the necessary information for placing the goods under the procedure concerned, Article 167(3) of the UCC refers.

5.1.7 Can the simplified procedure declaration be lodged before presentation of goods?

In accordance with Article 171 of the UCC an EO may lodge a declaration before presenting the goods to customs. The pre-lodged declaration minimum data set will be that of the I2 for import and C2 for export as per the 'Data Requirements Table', Annex B of the DA. A link to Annex B is available here:

<https://eucdm.softdev.eu.com/EUCDM/Annex-B/h31.htm>

The goods must be presented to customs within 30 days of receipt of the pre-lodged declaration or the declaration will be deemed not to have been lodged.

5.2 Entry in the Declarants Records (EIDR)

5.2.1 Introduction

Entry in the Declarant's Records (EIDR)⁴ is a simplified procedure under which, an economic operator may be authorised to enter certain goods to the customs import procedure at their premises or another approved location. The particulars must be at the disposal of the customs authorities at the time when the declaration is lodged. The declaration must contain the minimum required data elements. The authorisation may waive the obligation for the goods to be presented and the goods are deemed to have been released at the moment of entry in the declarant's records.

5.2.2 What conditions must be fulfilled before granting an authorisation for EIDR?

The following conditions must be fulfilled before an authorisation for EIDR may be granted, in accordance with Article 150(1) of the DA. These conditions are in line with the granting of AEO status as per Article 39 and 38(2)(a) of the UCC.

³ This is only available in cases where No Duty and/ or VAT is applicable.

⁴ Currently EIDR is not available for Export.

- (a) the absence of any serious infringement or repeated infringements of customs legislation and taxation rules, including no record of serious criminal offences relating to the economic activity of the applicant.
- (b) the demonstration by the applicant of a high level of control of operations and of the flow of goods by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls.
- (c) practical standards of competence or professional qualifications directly related to the activity carried out.

5.2.3 What procedures are allowed under EIDR?

In accordance with Article 150(2) of the DA, an authorisation to lodge a customs declaration in the form of EIDR will only apply for the following procedures:

- (a) Release for free circulation
- (b) Customs warehousing
- (c) Temporary admission
- (d) End-use
- (e) Inward processing
- (f) Outward processing
- (g) export and re-export

5.2.4 What procedures are **not** allowed under EIDR?

In accordance with Article 150(3) of the DA, an authorisation will not be granted for release for free circulation where:

- (a) Simultaneous release for free circulation and home use of goods which are exempt from VAT, in accordance ~~Article 138~~ with point (d) of Article 143(1) of Directive 2006/112/EC and when applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC, (procedure 42).
- (b) Re-import with simultaneous release for free circulation and home use of goods which are exempt from VAT in accordance with ~~Article 138~~ point (d) of Article 143(1) of Directive 2006/112/EC and when applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC, (procedure 63).

In accordance with Article 150(4) DA, two conditions are to be met for export and re-export:

- 1 There is no pre-departure declaration to be lodged in accordance with Article 263(2) of the Code;
- 2 The customs office of export must also be the customs office of exit or the two customs offices are different and have made arrangements ensuring that the goods are subject to customs supervision at exit.

This means, EIDR applies in cases where the goods to be exported are covered by the provisions of Article 245 DA e.g. electrical energy or 'goods of a commercial nature provided that they do not exceed either EUR 1000 in value or 1000 kg in net mass'.

According to article 150 (5) DA, the export of excise goods is not allowed unless Article 30 of Directive 2008/118/EC is applicable. Therefore, EIDR must not be used in the export of excise goods except where Article 30 of Directive 2008/118/EC is applicable. This would be the case where the whole export takes place entirely in one MS. Article 30 of Directive 2008/118/EC does not apply to re-export of goods as the excise regulation does not apply to excise goods covered by a customs suspensive procedure or arrangement according to article 3 (4) directive (EC) 2008/118.

In accordance with Article 150(6) of the DA, an authorisation for EIDR will not be granted where the application concerns a procedure for which a standardised exchange of information (INF) between customs authorities is required in accordance with Article 181 of the DA unless the customs authorities agree to other means of electronic exchange of information being used (inward processing (IP) or outward processing (OP)).

What other procedures are not allowed under EIDR?

1. According to Article 163 (2) (c) DA EIDR cannot be used where the customs declaration shall constitute the application for an authorisation for a special procedure.
2. According to article 234 (2) (b) IA, a customs declaration to replace an entry summary declaration (ENS) shall not be lodged using EIDR.

5.2.5 What details will be checked during EIDR assessment?

- The use of special procedures.
- The type of customs procedure.
- The time limit to make available to customs the necessary supporting documents.
- The time limit to lodge the supplementary declarations (Article 146 of the DA).
- Approval of places for the presentation of goods to customs and/ or designated places (for goods entering the EU or after being placed under a transit arrive at an office of destination).
- The representative or declarant.
- In the case of presentation waiver, it must be proven that the data entered in the records are accurate and then compiled for making the supplementary declaration.
- Reconciliation between the presentation notification and the supplementary declaration when requested.
- The link between records and the accounting system.
- The place where records are kept.
- The guarantee in place for the customs procedure required.
- The type of goods, quantity and value.
- In the case of representation, details of companies benefiting from the authorisation.
- Other issues such as deferred payment information, VAT identifications, authorised consignee and other transit matters.

Specific to export: pre-departure formalities, authorised consignor and confirmation of exit if applicable.

5.2.6 What is a presentation waiver and who can avail of it?

An economic operator may apply for a presentation waiver when applying for EIDR procedure in accordance with Article 182(3) of the UCC. This means that no notification must be sent to customs when importing or exporting⁵ goods. It

provides for automatic release of the goods. The goods are deemed to be released at the moment of entry in the declarant's records. The date of release of the goods must be clearly stated in the records. The conditions under which the release of the goods is allowed will be set out in the authorisation.

All the following conditions must be fulfilled:

- The declarant is an authorised economic operator for customs simplifications (AEOC).
- The nature and flow of the goods concerned so warrant and are known by the customs authority.
- The supervising customs office has access to all the information it considers necessary to enable it to exercise its right to examine the goods should the need arise.
- At the time of the entry in the records, the goods are no longer subject to prohibitions or restrictions.
- The supervising customs office may, in specific situations, request that the goods be presented.

⁵ For export there is still the requirement to submit an Exit Summary Declaration (EXS) declaration.

5.2.7 What is Presentation Notification?

If an applicant has not been granted a presentation notification waiver or is not AEOC then as an EIDR Authorisation holder, they must submit a presentation notification to customs on arrival of the goods and they are available to Customs to inspect if required.

Note Also: The automatic release of consignments for EIDR Authorisation holders who have been granted a presentation notification waiver can be suspended by customs or at the request of the EO and a notification of presentation can be required for a certain period. As part of their EIDR Authorisation conditions, the Authorisation Holder must be able to submit the necessary data set on request. The presentation notification declaration data set will be that of the I2 for Import and C2 for Export as per the 'Data Requirements Table', Annex B of the DA. A link to Annex B is available here:

<https://eucdm.softdev.eu.com/EUCDM/Annex-B/h31.htm>

In the case of EIDR the lodgement of the customs declaration prior to presentation is not possible.

5.2.8 What is a control plan?

All authorisations issued for EIDR procedure will have a control plan drawn up specific to the EO's customs activities. It is a mandatory requirement in accordance with Article 233 of the IA. The control plan will define the frequency of the customs controls and ensure that effective customs controls can be carried out at all stages of the EIDR procedure. Customs will manage and supervise the procedures operated under the EIDR authorisation. The control plan will take account of the monitoring plan in place for the management of the EO's AEO authorisation.

5.2.8.1 What measures are included in the control plan?

- The control plan is specific to the EO's activities.
- It is related to both the supervision of the customs procedures and the monitoring of the authorisation.
- It will determine the main elements to be controlled in accordance with the level of risk identified.
- It will define the frequency of controls based on the number of transactions, the risk circumstances and the level of internal control systems/ procedures in place.
- It will ensure that effective controls can be carried out at all stages of EIDR and adapted to changing risks.
- Foresees the type of controls (e.g. risk based controls, random controls, post-clearance audits), the minimum controls to be carried out, the application of measures of UCC related to risk issues (e.g. documentary, physical etc.).
- It will consider the limitation period for notification of the customs debt.
- It will provide specific control procedures where a notification waiver is in place (e.g. possible periods of suspension of the presentation waiver).
- It will provide for the possibility of changing risks and foresee the appropriate changes in the controls needed to ensure effective risk analysis and management.

5.2.9 How and when will customs carry out controls?

The time limits for informing EO of any controls to be performed – release of goods Article 235(1) and (2) of the IA if stated in authorisation, if not stated in authorisation. Article 194 of the UCC releases the goods.

When customs plan to carry out a control, the EO will be notified of this within the specified time limit as provided for in the authorisation.

Article 235(2) of the IA for release of goods following presentation of the goods in specific circumstances.

The nature and flow of transactions must be clear to the customs officer of details of the goods entered.

5.2.10 What are the EIDR data requirements and where can they be stored?

5.2.10.1 What data must be entered in the records?

The EO must hold and maintain a set of commercial records and enter an account of all consignments released for authorised procedure into these records. A clear method of reference or internal filing system is required, e.g. invoice number, delivery note etc.

The data entered in the records must be at least those of a simplified declaration minimal data set as listed in column I1 for import and C1 for export of the 'Data Requirements Table' and any supporting documents, in accordance with Article 234(1)(b) of the IA and Annex B of the DA. The structure and form of the data of the records are free.

Supporting documents may be missing at the time of release of the goods (i.e. the moment of entry in the records). Optional data can be submitted with the supplementary declaration.

5.2.10.2 What data must be entered in the presentation notification?

The data elements for the presentation notification and the supplementary declaration must follow the requirements of Annex B of the DA. A link to Annex B can be found here:

<https://eucdm.softdev.eu.com/EUCDM/Annex-B/h31.htm>

5.2.10.3 Where should the data be stored?

The data may be stored in different locations and/ or in different IT systems belonging to the Authorisation holder but must be accessible to customs and show a clear audit trail of each operation.

5.2.11 EIDR supplementary declaration

5.2.11.1 What data is required in the EIDR supplementary declaration?

It is a mandatory requirement for EIDR procedure that a supplementary declaration is submitted by the EO. The declaration entered in the declarant's records and the supplementary declaration constitute a single indivisible instrument taking effect, respectively, on the date on which the goods are entered in the records in accordance with Article 167(4) of the UCC. The entry in the declarant's records is equivalent to a simplified or a standard declaration. **The date of the EIDR is the date of the acceptance of the customs declaration. This establishes the date of the customs debt.** It is essential that there is complete traceability from the records to all supporting documents.

5.2.11.2 Who can avail of the waiver of the obligation to lodge a supplementary declaration?

The waiver of the obligation to lodge a supplementary declaration under EIDR is provided for under Article 167(2) of the UCC. There are two situations in which this is possible:

- Where the goods are placed under a customs warehousing procedure.
- The case laid down in Article 183 of the DA where the goods are placed under a second special procedure by EIDR which is covered by Article 162(2)(b) of the UCC.

5.2.12 EIDR for movement of goods out of warehouse and between special procedures

5.2.12.1 What is EIDR movement of goods out of warehouse and between special procedures?

This is a facility that allows EOs to apply for an authorisation under EIDR articles of the UCC and related regulations whereby it allows for the movement of goods out

of a special procedure (e.g. warehouse procedure) and enter the details in their own records during the month. A supplementary declaration in the form of a full customs declaration must be submitted to Revenue by the deadline specified in each Authorisation.

In order to obtain approval for this type of authorisation the same processes and procedures apply as for that of EIDR at import, therefore please refer to points at 5.2.1 to 5.2.11.2.

5.3 Centralised Clearance⁶

5.3.1 Introduction

Centralised Clearance (CC) authorises a holder to lodge, or make available, at the customs office where he is established, a customs declaration for goods which are presented to customs at another customs office, within the customs territory of the Union.

5.3.2 Key stakeholders and definitions

Authorising member state (AMS)

The authorising MS has the leading role. This MS is the main contact point for the applicant / authorisation holder. It is responsible for the authorisation process, the granting of the authorisation and the monitoring of the authorisation.

Participating member state(s) (PMS)

The participating MS are all the other MS involved in an authorisation. They are involved in the authorisation process in accordance with the consultation procedure rules. On request they would support the AMS in the audit process and provide the AMS with information that could assist with the monitoring of the authorisation.

The PMS are also responsible for ensuring that the authorisation holder conforms to national requirements for fiscal and statistical obligations.

⁶ Centralised Clearance is a simplified procedure and replaces Single Authorisation for Simplified Procedures (SASP). SASP remains in place until such time as the Centralised Clearance system is in place. See paragraph 6 for SASP guidelines and regulations.

Supervising customs office (SCO)

This customs office has the responsibility to supervise the placing of the goods under a customs procedure. It is also the customs office where, according to Article 179 of the UCC, the customs declarations are lodged. It also supervises the operations of the authorisation holder. The SCO is also the customs office of control of the special procedure where the CC authorisation is combined with special procedures.

Presentation customs office(s) (PCO)

The PCO is the customs office responsible for the place where the goods are physically located. It is also responsible, jointly with the SCO, for the supervision of operations and the release / controls of the goods.

5.3.3 Conditions and criteria for granting the authorisation and points to be checked during the pre-audit

The applicant must be AEO authorised for customs simplifications at the time of the application for CC. The applicant must also hold a Comprehensive Guarantee, refer to paragraph 3.6 of this manual for further information.

A specific consultation procedure takes place between MSs in accordance with Article 229 of the IA. A time period of 60 days is allowed for this process by which time the PMS will communicate their agreement or objection. This will reduce to 45 days as soon as the CC system is in place. Where objections are communicated and no agreement is reached within 90 days, the authorisation will not be granted for the parts on which objections were raised. A 30-day extension is allowed.

Example:

One customs procedure may be rejected, or some sensitive goods cannot be imported in one of the PMS. In these cases, it can be decided to exclude this customs procedure or these sensitive goods from the authorisation.

Article 229(4) of the IA extends the periods of consultation by:

- 15 days for the AMS to communicate the application to the PMS and 15 days for the PMS to communicate agreement or objections.
- 30 days for the decision to be taken once no agreement has been reached within 90 days.

5.3.4 Does the applicant have the right to be heard when negative decision is given?

When a negative decision is taken, the applicant can make use of the right to be heard and eventually appeal in the MS where the decision was taken in accordance with Article 44 of the UCC.

5.3.5 Declarations required under Centralised Clearance

5.3.5.1 Centralised clearance combined with either standard or simplified declaration

Centralised clearance can be combined with either a standard declaration or a simplified declaration in accordance with Article 231(1) of the IA. The declaration either standard or simplified will be lodged at the SCO.

Article 231 of the IA describes the different exchanges of messages between the SCO and the PCO in order to control and/ or release the goods. For fiscal and statistical reasons and according to Articles 231 and 232 of the IA, the SCO shall transmit the standard or the simplified declaration to the PCO and later, any amendments or invalidations of the customs declaration to the PCO after the release of the goods.

5.3.5.2 Centralised clearance combined with EIDR with presentation notification or with presentation notification waiver

When CC is combined with EIDR authorisation with presentation notification, Articles 234, 235 and 236 of the IA apply. In addition to these articles and for the case of presentation notification waiver granted in accordance with Article 182(3) of the UCC, the authorisation holder must fulfil the obligation laid down in Article

234(1)(f) of the IA, ensure that the holder of the authorisation for the operation of temporary storage facilities has the information necessary to prove the end of temporary storage:

The customs office at which the customs declaration is lodged is responsible for:

- supervising the placing of goods under the customs procedure concerned.
- carrying out the customs controls for the verification of the customs declarations in accordance with Article 188 of the UCC.
- If required, request the customs office at which the goods are presented, to carry out controls by examining the goods, and if required, take samples for analysis for detailed examination of the goods.

Exchange of information between the SCO and the PCO may be necessary for the verification of the customs declarations and the release of goods.

5.3.6 Statistics and import VAT requirements

VAT and statistics are not covered under the UCC but provided for under the following:

5.3.6.1 Statistics

Statistics data is transmitted by electronic data exchange in accordance with COMMISSION IMPLEMENTING REGULATION (EU) 2021/1225 of 27 July 2021, Article 5 (1) and (2).

5.3.6.2 Requirements for Import VAT

The process for declaring and collecting import VAT should not change during the transitional period, i.e. until the CCI system is in place. The authorisation holder shall ensure that the payment is done properly in the appropriate MS.

Until the IT system becomes available, there are many variations in the treatment of VAT at national level.

Under existing CC authorisations and any new ones, it is the traders' responsibility to provide VAT to the satisfaction of the PMSs. Either within the authorisation or in an annex to the authorisation, which should detail the PMS' requirements for

submission of the import VAT. Therefore, the VAT requirements should be clarified between the AMS and the PMS during the consultation procedure. It is the obligation of the authorisation holder to obtain a VAT number or to appoint a fiscal representative in the PMS. It will be clarified during the consultation procedure so that the applicant can comply with this obligation before the granting of the authorisation.

There are currently two models operated in relation to VAT in the PMS. They are as follows:

➤ **The deferred payment model:**

(c) The authorisation holder submits the customs declaration in the AMS. There is a requirement to make an import VAT declaration to the Customs authorities in the PMS. This declaration can either be paper or electronic and must contain all necessary information to enable the PMS to calculate and collect any VAT liabilities.

➤ **The postponed accounting model:**

(d) The authorisation holder submits the customs declaration in the AMS. There will be a requirement to make a periodic fiscal declaration to the fiscal authorities in the PMS in electronic format and must contain all necessary information to enable the PMS to calculate and collect any VAT liabilities.

Transitional period arrangements until CCI system is in place

The VAT aspects must be provided to each PMS by the holder of the authorisation. Each PMS will compile information for its own national purposes.

5.3.7 Control plan

According to Article 233(1) and (4) of the IA, a control plan is mandatory if CC is combined with an authorisation for EIDR. In this case, the control plan specifies the sharing tasks between the AMS and the PMS, plus between the SCO and the PCO as referred to in Article 233(4) of the IA. Tables of information may be included in the control plan specifying these sharing tasks.

5.3.8 Transitional period, exchange of information between customs authorities until CCI system is in place

During the transitional phase, there is no common IT system in place for ensuring the exchanges of information between the SCO and the PCO. Therefore, Article 18(2) of the TDA states that the existing means of exchange used for SASP can remain so long as Article 179 of the UCC is respected.

Article 18(1) of the TDA specifies that the customs authorities involved in the authorisation must set out the arrangements to ensure compliance with the necessary exchanges to control and/ or release of the goods. This does not imply an exchange of information for every operation before the release of the goods but an agreement to define how to deal with the release of the goods taking into account the requirements of both the SCO and the PCO.

5.3.9 Procedural Rules – Exchange of Information

5.3.9.1 Centralised clearance with standard and simplified declarations

The SCO will carry out an automated risk analysis and appropriate controls on the customs declaration in accordance with Article 179(3) of the UCC.

1. The standard or simplified declaration is transmitted to the PCO with the results of the related risk analysis.
2. It informs the PCO that the goods can be released or if customs controls are required.
3. The PCO will carry out its own risk analysis according to national customs legislation and other non-customs legislation to determine if own controls are to be carried out or not. If yes, it shall inform the SCO that controls are to be performed so the release of the goods cannot be granted immediately in accordance with Article 231(5) of the IA.
4. If no controls, it must acknowledge any request for a control from the SCO in accordance with Article 231(6) of the IA.
5. It will perform the controls required by the SCO and/ or its own controls, and once done, it will transmit any results to the SCO in accordance with Article 179(5) of the UCC.

6. In accordance with Article 179(6) of the UCC, only the SCO can take the decision of the formal release of the goods, while considering the results of the possible controls performed by itself and/ or by the PCO.
7. It shall immediately inform the PCO of the release of the goods in accordance with Article 231(7) of the IA.
8. The standard declaration or the supplementary declaration (in accordance with Article 232(1)(b) of the IA, in the case of simplified declaration) are transmitted to the PCO mostly for fiscal and statistical purposes.
9. Where amendments or invalidations of either the standard declaration or the supplementary declaration occur, they must be communicated to the PCO in accordance with Article 232(1) of the IA.

5.3.9.2 Centralised clearance with EIDR

The notification of presentation is lodged at the SCO which will determine whether a control is to be carried out or not, based on the information received, plus reference to the control plan. Notification of presentation with a possible request for control will be transmitted to the PCO. Article 231(5) to (7) of the IA apply.

Steps 2) to 9) as for the standard or simplified declaration controls at paragraph 5.6.6.1 apply here also.

6 Single Authorisation for Simplified Procedure

6.1 Introduction and legal basis

Single Authorisation for Simplified Procedures (SASP) is currently only available until such time as the systems are in place to manage the Centralised Clearance Procedure.

It is subject to all European Union Customs Regulations and, Article 76(c) of Council Regulation (EEC) No. 2913/92 and Articles 253(3), 253(a)-(m) and 263 to 267 of Commission Regulation (EEC) No. 2454/93 as amended by Commission Regulation (EC) NO 1192/2008 and Commission Regulation 430/10.

6.2 What is Single Authorisation for Simplified Procedures?

A Single Authorisation for a Simplified Procedure (SASP) provides the possibility of using the Entry in the Records Procedure (EIDR)⁷ or Simplified Declaration (SD) to perform the customs formalities in the Member State where the economic operator is established, irrespective of where the goods are physically located at import or export to/ from the EU. A transfer of the goods to the authorised location is possible. Subsequently a periodic supplementary declaration is lodged. The Supervising Member State (SMS) is the location where the economic operator is established and where all records and accounts are accessible. The Participating Member State (PMS) is the location where the actual import or export takes place.

6.3 How does Single Authorisation for Simplified Procedure work?

National VAT is declared separately in the relevant PMS, usually on a monthly basis. The 25% collection cost is shared between the SMS and PMS and administered by Ireland as the SMS. Statistics data is transmitted by electronic data exchange in accordance with COMMISSION IMPLEMENTING REGULATION (EU) 2021/1225 of 27 July 2021, Article 5 (1) and (2).

⁷ Centralised Clearance/ SASP combined with EIDR for export is not available.