

eCustoms Helpdesk Notification

Number:	Ref: 002/2020
Subject:	The requirement for Customs agents to be correctly authorised to act on behalf of traders, and to declare the appropriate Representative code in Box 14 of the Single Administrative document.
Who should read:	All Customs Clearance Agents
Related Notification:	006/2016
Issued by:	eCustoms Helpdesk
Queries to:	Mail to: ownresourcesunit@revenue.ie
Issue Date:	02 February 2020

1. Introduction

Article 18 and 19 of Regulation 952/2013 of the European Parliament and the Council of 9 October 2013 (The Union Customs Code) provides that any person may appoint a representative in their dealings with the customs authorities to perform the acts and formalities laid down by customs rules. That Article also provides that such representation may be direct or indirect and outlines the consequences for a representative of failing to state the capacity in which they are acting, or the consequences where a representative acts in another person's name without being empowered to do so.

In line with the above Article, all Customs Clearance Agents are therefore required, when completing an import or export declaration, to specify in Box 14/1 of the SAD the capacity in which they are acting. Completion is mandatory but three options are permitted:

- (a) Enter "1" if you are the Declarant – you as the importer/exporter are acting in your own name and on your own behalf. You are responsible for any customs debt that may arise as a consequence of the declaration.
- (b) Enter "2" if you are the Direct Representative – you are acting in the name of and on behalf of the importer/exporter, whose details you supply in the declaration. The importer/exporter is responsible for any customs debt that may arise as a consequence of the declaration, *provided you hold the necessary authorisation from the importer/exporter.*
- (c) Enter "3" if you are the Indirect Representative – you are acting in your own name but on behalf of the importer/exporter, whose details you supply in the declaration. You and the importer/exporter are jointly liable for any customs debt that may arise as a consequence of the declaration, *provided you hold the necessary authorisation from the importer/exporter.*

2. Obligations

Where you are acting on behalf of another (i.e. a representative), the nature of the representation is a matter to be agreed between you and the importer/exporter. However, as a representative, you must be in a position to produce to Revenue on demand, evidence of your authority to act as such.

While there is no specific format laid down in the Code in relation to such authority, Revenue would expect that the authority would be in accordance with the specimens attached to this Notice. It should be noted that a letter from an importer that simply authorises the agent to use the importer's Customs & Excise (TAN) account would not generally be regarded as sufficient authority for this purpose.

Where a person indicates in Box 14/1 of a declaration that he/she is acting as a representative (either directly or indirectly) but cannot produce a valid authorisation from the importer/exporter empowering the person to so act, the Code provides that the person shall be deemed to be acting in his/her own name and on his/her own behalf (i.e. shall be treated as the Declarant). Customs agents and representatives should note this situation in particular, as the consequences are that any customs debt in relation to the declaration (including any debt arising from a subsequent audit) will be payable by the customs agent or representative.

This Notice updates and replaces eCustoms Helpdesk Notification Ref 006/2016 dated August 2016, which is hereby cancelled.

3. Further information:

Any queries or comments in relation to the contents of this Notice can be made to the email address outlined below.

Mail to: ownresourcesunit@revenue.ie.

Revenue Traditional Own Resources Unit

**Appointment of a Customs Clearance Agent
to act as a Direct Representative**

I, (i)

Having authority to sign on behalf of

A (name).....(no.).....(ii)

Hereby appoint

B (name)..... (no.).....(iii)

to act on behalf of the firm named at A above in the capacity of a Direct Representative in accordance with Article 18 and 19 of Regulation 952/2013 of the European Parliament and the Council of 9 October 2013 (The Union Customs Code).

This Appointment applies with effect from the date of signature until revoked by the firm named at A above.

Note:

In accordance with the Union Customs Code, a Direct Representative acts in the name of and on behalf of another person. In relation to import/export declarations, the importer/exporter will be liable for any customs debt arising from the declaration.

Signed:

Position:

Dated:

- Notes: (i) Name of person signing, who must have authority to sign on behalf of the importer or exporter.
(ii) Legal name & AEP Trader Identification No. of importer or exporter.
(iii) Legal name & AEP Trader Identification No. of representative or agent.

**Appointment of a Customs Clearance Agent
to act as an Indirect Representative**

I, (i)

Having authority to sign on behalf of

A (name).....(no.).....(ii)

Hereby appoint

B (name).....(no.)(iii)

to act on behalf of the firm named at A above in the capacity of an Indirect Representative in accordance with Article 18 and 19 of Regulation 952/2013 of the European Parliament and the Council of 9 October 2013 (The Union Customs Code)..

This Appointment applies with effect from the date of signature until revoked by the firm named at A above.

Note:

In accordance with the Union Customs Code, an Indirect Representative acts in his own name but on behalf of another person. In relation to import/export declarations, the Representative will be jointly and severally liable with the importer/exporter for any customs debt arising from the declaration.

Signed:

Position:.....

Dated:

- Notes: (i) Name of person signing, who must have authority to sign on behalf of the importer or exporter.
(ii) Legal name & AEP Trader Identification No. of importer or exporter.
(iii) Legal name & AEP Trader Identification No. of representative or agent.