eCustoms Helpdesk Notification

Number:	**Ref: 06/2021**
Subject:	**RoRo movements – common PBN errors and related issues**
Who should read:	**All those involved in lodging electronic customs declarations**
Related Notification:	**None**
Issued by:	**eCustoms Helpdesk**
Queries to:	brexitqueries@revenue.ie
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1. Introduction

It has come to Revenue's attention that declarations for goods being imported by RoRo ferry services are encountering some common issues.

Errors in entering data on the import declaration and the entry summary declaration can lead to issues in creating a valid Pre-Boarding notification (PBN). This will lead to delays for vehicles and drivers in Great Britain as they cannot board the ferry to Ireland without a valid PBN.

Insufficient funds in trader accounts relating to payment of duties and VAT can lead to unnecessary delays at Irish Ports, as vehicles cannot leave the Port until the situation is rectified. You need to ensure the relevant funds are in the account in advance of the goods arriving in Ireland, this will enable goods and vehicles to clear the Port quickly and avoid unnecessary calls to customs terminals.

This notification provides information those common errors and the steps that can be taken to ensuring they do not re-occur.

Common errors encountered with PBNs

Error Message	Possible reasons	Resolution
'PBN Status Incomplete'	ENS MRN is missing	Edit PBN and add MRN for the required ENS. See user guide
	An MRN for a Transit declaration, T1 movement ending at the Port, is entered. The MRN for the ENS is also entered. 'Create PBN' is selected, returning the error message. An MRN for an import declaration is required but has not been entered.	Edit PBN and add the MRNs of the Import declarations covered on the T1 Transit. See user guide To clear the load when it gets to the Port an Import declaration is required. This MRN must be included in the PBN to allow the clearance to be completed while the goods are on route.
'Invalid MRN format'	MRN number is not in the correct format	Enter the MRN in the correct format as outlined on page 3 of user guide
'MRN not valid'	All import MRNs and related ENS MRNs are added to the PBN, but 'Other' option is also ticked.	Do not select other. See user guide
'MRN not found'	A UK export declaration MRN added to the PBN. It is not possible to create a PBN when a UK Export MRN is included.	Remove the UK export MRN. See user guide
	An MRN for an Import declaration is entered and the 'Movement Direction' selected is 'Out of Ireland'.	Edit PBN, and select 'Movement Direction' for 'Into Ireland', if the MRN is for an import. See user guide
	An MRN for an Export declaration is entered and the 'Movement Direction' selected is 'In to Ireland'.	Edit PBN and select 'Movement Direction' for 'Out of Ireland', if the MRN is for an export. See user guide
	An MRN for a GB export declaration is entered instead of or as well as the MRN for the IE import declaration.	Remove the UK export MRN. Add the IE import MRN and the ENS MRN. See user guide

Error Message	Possible reasons	Resolution
'ENS MRN not found'	The ENS MRN is not recognised because the ENS declaration for unaccompanied RoRo does not contain the "Conveyance Reference Number	The ENS declaration will need to be amended in ICS as follows: Unaccompanied – Conveyance Reference Number – XFER followed by the Trailer ID [No spaces between the XFER and Trailer ID]. See user guide
	The ENS MRN is not recognised because for accompanied RoRo the declaration does not contain the "Means of Transport".	The ENS declaration will need to be amended in ICS as follows: Accompanied – ID Means of Transport - IMO Number followed by **#** followed by the Vehicle Registration Number [No spaces between IMO and # and Vehicle Registration Number. See user guide
'Import – MRN not found'	The Import declaration must contain either code 1D94 or 1D95 in data element 2/03 for AIS declarations or Box 44 for AEP declarations to identify them as RoRo declarations either accompanied (truck) or unaccompanied (trailer) for the PBN to accept the MRN	If the goods are travelling by RoRo the declaration is incorrect and an amendment is needed to include either 1D94 or 1D95 in the import declaration. See user guide
'MRN at invalid status'	The declaration has been lodged and has a status of "Released"/" Under Control" on AEP. It is not possible to create a PBN using an MRN of a declaration that has a status of "Released"/" Under Control"	Incorrect details – an arrival time that has already elapsed - entered on the AEP declaration. A new import declaration is required and the reference to the invalid MRN should be removed from the PBN. See user guide
	Where the declaration was lodged to AIS and the MRN was previously used. It is not possible to create a PBN using an MRN that was previously used.	Incorrect details were entered on the PBN. A new import declaration MRN is required and the reference to the invalid MRN should be removed from the PBN. See user guide

'Good to proceed to check-in'
Some drivers are misinterpreting the message that advises when they can check-in to board the ferry, as their signal to 'Exit the Port' when disembarking at the destination port.
30 minutes before arrival at the destination port, the driver should log on to www.revenue.ie/roro, click on 'Customs Channel Look up', enter the PBN ID, then click 'Get your Channel' to find out if they can 'Exit the Port', or if they must 'Call to Customs'. This should be checked regularly for a possible change in status. See Customs Channel Look up

Other Issues – causing delays in clearing goods

Error Message	Possible Reasons	Resolution
Insufficient funds	Import declarations are entered but funds to cover duty and VAT are not available in the payer's Revenue TAN account. This is leading to consignments being unnecessarily delayed in the Ports.	Ensure sufficient funds are in the TAN account to cover any liabilities. If you have omitted to include the claim for Preference or for Postponed accounting, either top-up the Revenue TAN account to cover the amounts due or submit an amendment to AIS system and enter the correct details. Guidance on making payments is outlined here. More information for each is outlined below.

Preference codes	Codes to use in AIS to claim preferential origin for UK origin goods for release into free circulation in the EU	• Data Element 4/17 – Preference - code '300'
		• Data Element 5/16 – Country of preferential origin - 'GB'
		• Data Element 2/3 – Documents produced, certificates and authorisations, additional references – use one of the following codes:
		  - claim is based on a 'statement on origin' for a single shipment - use code "U116"
		  - claim is based on 'importer's knowledge' - use code "U117"
		  - claim is based on a 'statement on origin' for multiple shipments of identical products - use code "U118"
		See eCustoms AEP Notification 036/2020

Error Message	Possible Reasons	Resolution
	Codes to use in AEP to claim preferential origin for UK origin goods for release into free circulation in the EU	• SAD box 36 – Preference - code '300' • SAD box 34 – Country of origin - 'GB' • SAD box 44 – Documents produced, certificates and authorisations, additional references – use one of the following codes: - claim is based on a 'statement on origin' for a single shipment - use code "U116" followed by NAI - claim is based on 'importer's knowledge' - use code "U117" followed by NAI - claim is based on a 'statement on origin' for multiple shipments of identical products - use code "U118" followed by NAI **Note:** The type of SAD would be 'IM' as GB is not an EFTA country. See eCustoms AEP Notification 036/2020
VAT Postponed	The data requirements on an AIS import declaration to indicate that VAT is to be postponed, and the response message details from Revenue.	Data Element (DE) 2/3 - Insert 1A05 followed by text IEPOSTPONED. If the declarant is excluded from availing of postponed accounting by Revenue (see Tax and Duty Manual), the declaration will be rejected. Otherwise, the declaration will progress as normal. VAT is calculated and indicated with tax type 1B2 in the IM429 message back to the declarant. The amount of VAT under 1B2 is NOT included in the total liability for collection. See eCustoms Helpdesk Notification Ref: 032/2020 - Postponed accounting for VAT at the point of entry
	The data requirements on an AEP import declaration to indicate that VAT is to be postponed, and the response message details from Revenue.	In SAD Box 44 - Insert 1A01 followed by text IEPOSTPONED. If the declarant is excluded from availing of postponed accounting by Revenue (see Tax and Duty Manual), the SAD will be rejected. Otherwise, the SAD will progress as normal. AEP will calculate the correct VAT liability but will not include the VAT amount in the liability to be collected. The VAT amount will NOT be included in the IM529 message back to the declarant. See eCustoms Helpdesk Notification Ref: 032/2020 - Postponed accounting for VAT at the point of entry