

eCustoms Helpdesk Notification

Number:	Ref: 12/2021
Subject:	Deduction of Import Duties and Insufficient Funds – Third Country incl. UK
Who should read:	All those involved in lodging electronic customs declarations
Related Notification:	None
Issued by:	eCustoms Helpdesk
Queries to:	<p>eCustoms Helpdesk eCustoms email: ecustoms@revenue.ie</p> <p>Phone: 01 7383677 Outside Ireland: + 353 1 7383677</p> <p>Phone services are available on a limited basis due to COVID-19 pandemic. Contact through email is advisable</p>
Issue Date:	27 January 2021

Revenue's two Customs import systems, AIS and AEP, calculate the import duties payable and deduct the amounts automatically from the trader's TAN account. It is critical that sufficient funds are available to meet the liabilities due. The goods will not be released until there are sufficient funds in the TAN account to meet the import tax and duties owed.

In respect of any given declaration, the issue of insufficient funds may arise: -

1. Where, **although the customs declaration itself is correct**, there may simply be insufficient funds in the TAN account to meet the amount owed
2. Where, **because of an error made in inputting the declaration (e.g. incorrect TARIC code used, or preference tariff rate not claimed correctly)**, the amount of tax and duty calculated for deduction exceeds the amount anticipated and provided for by the trader.

In **Case 1** above, this matter is easily resolved, in both AIS and AEP, by the trader topping-up their TAN account to meet the amount of tax and duty due. There are different processes involved for AIS and for AEP.

AIS

- Where AIS finds that a trader has insufficient funds to meet the tax and duty owed, the trader will receive a message IE099 (insufficient funds)
- The trader must top-up their TAN account with sufficient funds to meet the tax and duty owed. This top-up must take place within 5 days of receipt of message IM099

- Failure to top up the TAN account will lead to the cancellation of the declaration after 5 days. The goods will not be released until a declaration is lodged and payment made. The only exception is cases where the trader is lodging supplementary declarations, in these circumstances the supplementary declaration must be lodged within 10 days of the release of the goods.

AEP

- When a declaration is being validated, a credit check is carried out.
- If there are insufficient funds, the trader receives a rejection MCLR019166 and must top-up their TAN account and re-submit the declaration
- If after acceptance of the declaration, the trader receives error code MITP000001 this indicates that funds are insufficient and they are given 5 days to top-up the TAN account sufficiently.
- Failure to top up the TAN account will lead to the cancellation of the declaration after 5 days. The goods will not be released until a declaration is lodged and payment made. The only exception is cases where the trader is lodging supplementary declarations, in these circumstances the supplementary declaration must be lodged within 10 days of the release of the goods.

In **Case 2** above, the matter may be resolved by the trader amending the error in the original declaration and, if necessary, by topping-up the TAN account. Again, there are different processes in AIS and AEP.

AIS

- If the trader needs to amend the original declaration for whatever reason, they must submit message IM413 to request an amendment to the original declaration
- In AIS where the declaration is under Customs control, an Officer must request the trader to submit an amendment.
-

AEP

- If the trader needs to amend a declaration, they submit either an X31 or an X17 message, depending on the status of the SAD – once a SAD has been discharged, the trader submits an X17 message and before a SAD is discharged, the trader submits an X31 message.
- Where the SAD is under Customs control, an Officer must set the SAD to 'Amend by Trade' to allow the amendment.

Further information on the payment of Import Formalities is available [here](#).