

## eCustoms Helpdesk Notification

Number:	Ref: 27/2021
Subject:	<b>Amendments, Invalidations and Refunds in AIS</b>
Who should read:	<b>All those involved in submitting Amendments, Invalidations and Refunds refund claims in AIS</b>
Related Notification:	<b>None</b>
Issued by:	<b>eCustoms Helpdesk</b>
Queries to:	<b>UCC Change Management Unit email: <a href="mailto:UCC-CMU@revenue.ie">UCC-CMU@revenue.ie</a></b>
Issue Date:	<b>02 March 2021</b>

Only the declarant or his representative can amend, invalidate a declaration or apply for a refund.

### **Amending a declaration**

The declarant may amend one or more of the particulars of the import declaration after it has been accepted by Revenue. However, any such amendment cannot have the effect of applying the declaration to goods other than those which it originally covered.

In principle any data element of a declaration can be amended, except where the data element refers to a component of the MRN. The components that cannot be amended are:

1. MRN
2. LRN (DE 2/5)
3. Declaration Type (DE 1/1)
4. Additional Declaration Type (DE 1/2)
5. Customs Office of Lodgement
6. Declarant ID (DE 3/18)
7. Representative ID (DE 3/20)

**Note\* All requisite documents should be attached when amending a declaration.**

### **Invalidating a declaration**

The customs authorities shall, upon application by the declarant, invalidate a customs declaration already accepted in either of the following cases:

- Where they are satisfied that the goods are immediately to be placed under another customs procedure.
- Where they are satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.

However, where the Customs Authorities have informed the declarant of their intention to examine the goods, an application for invalidation of the customs declaration shall not be accepted before the examination has taken place (Article 174 UCC).

In cases where the goods have already been released the declarant may apply to have the declaration invalidated. The conditions for such invalidation are contained in Article 148 of the Delegated Act.

All requests for invalidation of a declaration(s) must be made to the office through which the goods were cleared.

**Note\* All requisite documents should be attached when invalidating a declaration.**

**If the declaration is being invalidated because it is a duplication you should enter “Duplication entry with MRN (include the MRN of the new entry) in the reason for invalidation field**

### **Refund in accordance of Articles 116 to 120 of the UCC**

An amendment or invalidation is always required to trigger a refund.

Once the amendment/ invalidation request is accepted it may give rise to a refund. In such cases a message (IM099) will issue requesting the declarant to submit an application (RF 415) for a refund.

**Note: The refund application must include a reference code to the legal basis for the refund. The reference codes are included in the list below. Only one code may be selected with each application.**

### **Codes in AIS for Refunds –**

If Art 117 UCC - the legal basis for the refund is Code A

<b>Overcharged amount of import /export duty</b>	<b>Legal basis Code</b>	<b>Legal Basis Subdivision Code</b>
A post clearance request for relief from import duty (for returned goods – See Art 203 UCC)	A	01
A post clearance request for the benefit of a tariff quota, a tariff ceiling or other favourable tariff measures (Art 117(2) UCC)	A	02
A post clearance request for the benefit of a tariff suspension	A	03
A post clearance request for the benefit of a preferential regime	A	04
Changes in collection of anti-dumping duties (e.g. ADD regulation annulled, invalidated or modified by judgement of the EUCJ)	A	05
Amendment of the tariff classification	A	06
Change in quantity (supplementary units)	A	07
Omission or error	A	08
A post clearance proof of the regularity of a transit operation	A	09
Amendment of the customs value	A	10
Material mistakes where calculating the amount of duty (error in currency etc.)	A	11
Other	A	12

If Art 116(1) UCC – the Legal Basis for the refund is Code E

<b>Amount of import/export duty paid in relation to a customs declaration invalidated in accordance with Article 174 UCC</b>	<b>Legal basis Code</b>	<b>Legal Basis Subdivision Code</b>
Goods declared in error for a customs procedure under which a customs debt is incurred instead of being declared for another procedure	E	01
Goods have been declared in error instead of other goods for a customs procedure under which a customs debt is incurred	E	02
Goods sold under distance contract as defined in Art 2(7) of Directive 2011/83/EU of European Parliament and of the council have been released for free circulation and are returned.	E	03
Union goods have been declared in error for a customs procedure applicable to non-Union goods and their customs status as Union goods has been proved afterwards by means of a T2L, T2F or customs goods manifest	E	04
Authorisation with retroactive effect is granted in accordance with Art 211(2) UCC	E	05
Goods erroneously declared under more than one customs declaration	E	06
Other	E	07

If Article 118 UCC - the legal basis for the refund is Code B

<b>Defective Goods or goods not complying with the terms of the contract</b>	<b>Legal basis Code</b>	<b>Legal Basis Subdivision Code</b>
Goods refused by the importer for non-conformity at the time of release with the terms of the contract on the basis of which they were imported	B	01
Goods refused by the importer as defective at the time of release	B	02
Other	B	03

If Art 119 UCC - the legal basis for the refund is Code C

<b>Error BY Competent Authority</b>	<b>Legal basis Code</b>	<b>Legal Basis Subdivision Code</b>
Error of the customs authority in the follow up of a tariff quota (ART 119(2) UCC)	C	01
Error by the competent authorities (ART 119(1) UCC)	C	02
Other	C	03

If ART 120 UCC - the legal basis for the refund is Code D

<b>Equity</b>	<b>Legal basis Code</b>	<b>Legal Basis Subdivision Code</b>
Special circumstances	D	01
Other	D	02

**Note:** If the original declaration is amended or invalidated before the 5th day of the subsequent month and the declarant has a deferred account, any refundable amount will be automatically credited to the deferred account from where the original duty was paid.

In this situation a refund application is not required.