![Revenue - Cáin agus Custaim na hÉireann - Irish Tax and Customs]

eCustoms Helpdesk Notification

Number:	**Ref: 12/2023**
Subject:	**Clarification on the data required in the Carrier ID field on the export declaration in AES**
Who should read:	**All those involved in submitting Export Declarations in AES**
Related Notification:	**eCustoms Helpdesk Notification Ref: 10/2023**
Issued by:	**eCustoms Helpdesk**
Queries to:	**ucc-cmu@revenue.ie**
Issue Date:	**06 April 2023**

1. Introduction

The export declaration submitted into our new Export System (AES) is a combined declaration. It consists of the export declaration and the safety and security declaration at exit (EXS). The Economic Operators Registration and Identification number (EORI) of the carrier is a required data element for all safety and security declarations and is therefore required on the combined export declaration.

2. Roles and Responsibilities on the Export Declaration

For the purposes of the Export Declaration, the carrier is

- the entity who takes the goods, or who assumes responsibility for the carriage of the goods, out of the Union: or
- in the case of a contracting arrangement, the "carrier" means the person who concludes a contract for the actual carriage of the goods out of the Union.

Modes of Transport – Who is the Carrier?

RoRo movements
- For accompanied vehicles, the carrier is deemed to be the entity (haulier) responsible for the vehicle as it is the active means of transport crossing the border. The declarant must declare the EORI number of the haulier in the Carrier ID field. Where a GB haulier is moving the goods, the haulier must have an EU EORI number.
- For unaccompanied trailers, the carrier is deemed to be the entity (ferry operator) responsible for the RoRo ferry as the ship is the active means of transport crossing border. The declarant must declare the EORI number of the ferry operator in the Carrier ID field. Where a GB ferry operator is operating the ferry, they must have an EU EORI number.

LoLo and Air movements
- Goods moving by Air – Carrier is the airline
- Goods moving by Sea (LoLo) – Carrier is the vessel operator or in the case of a vessel sharing arrangement the carrier is the entity who issues the bill of lading and concludes the contract for the goods.

3. **Format of the EORI number in the Carrier ID Field (Data Element 13 12 017 000)**

The EORI number must be an EU EORI number - an XI EORI number is deemed an EU EORI number.

4. **How to get an EU EORI number**

All traders, EU registered, and non-EU registered traders must have an EORI number. Revenue will allocate EU EORI numbers on application. Carriers not established in the customs territory of the Union will need an EU EORI number to act as a carrier for the purposes of transporting goods by sea, air or road in or out of the customs territory of the Union.

Requests for an EORI number should be sent to the eCustoms Helpdesk eCustoms@revenue.ie

Appendix 1 details the information required when submitting the request.

5. **Checking an EORI number**

All EU EORI numbers can be checked for correctness in the EORI online database.

6. **When can the Carrier ID field be left blank**

- Where the declarant is different to the carrier, the Carrier ID field is a mandatory data element and must be completed. Where both the carrier and the declarant are the same, the carrier field should not be completed.
- When the destination country of the goods is either Norway or Switzerland, then because both countries are part of the Safety and Security regime, the carrier ID field does not have to be completed.

7. **Further Information**

All queries in relation to this notification please email: ucc-cmu@revenue.ie

Appendix 1 - Request for EORI Number – Foreign Company

Economic operators not established in the customs territory of the European Community should be registered if they intend to interact with the EU Customs Authorities.

To register for an EORI number the following information should be sent to the eCustoms Helpdesk:

1. EORI applicant's full name;

2. EORI applicant's address;

3. EORI applicant's phone number and email address;

4. Type of Customs activity the applicant is involved in, e.g. importer, exporter;

5. Type of business applicant is involved in;

6. Full name and contact details of the person within the company or agent who can be contacted regarding application if deemed necessary;

7. Does the applicant already hold any Irish Tax registration numbers? e.g. VAT/CT/IT, if so please provide same;

8. Other EU member state VAT number(s) associated with this legal entity;

9. We also require confirmation from you that you have not applied for an EORI in another EU Member State other than Ireland and United Kingdom;

10. Confirmation that Ireland is the first point of entry for goods being imported;

11. If you answered 'No' to question 10 please advise why you are applying to Ireland for an EORI.