

eCustoms Helpdesk Notification

Number:	Ref: 24/2023
Subject:	The requirement for Customs agents to be correctly authorised to act on behalf of traders, and to declare the appropriate Representative code when submitting import declarations to AIS.
Who should read:	All Customs Clearance Agents
Related Notification:	Replacing eCustoms Helpdesk Notification Ref: 027/2020
Issued by:	eCustoms Helpdesk
Queries to:	Mail to: ownresourcesunit@revenue.ie
Issue Date:	22 September 2023

1. Introduction

Article 18 of Regulation (EU) 952/2013 of the European Parliament and the Council of 9 October 2013, Union Customs Code (UCC), 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. This Article also provides that such representation may be direct or indirect. Article 19 of the UCC states that the representative must state that they are acting on behalf of the person represented and must specify whether the representation is direct or indirect. Persons who fail to state that they are acting as a representative or who state that they are acting as a representative without being empowered to do so are deemed to be acting in their own name and on their own behalf.

In accordance with Article 19 (1) of the UCC, the representative must specify on the import declaration whether they are acting as a Direct or Indirect Representative.

2. Obligations

Where you are acting as a representative, the nature of the representation is a matter to be agreed between you and the person you are acting on behalf of (importer/exporter). Where you indicate in the customs declaration that you are acting as a representative, either directly or indirectly, you must hold the necessary authorisation. Revenue may require you to provide evidence of your empowerment.

Representatives who fail to state that they are acting as a representative or who cannot produce evidence of empowerment, will be deemed to be acting in their own name and on their own behalf. And, will consequently also be the debtor in respect of any customs debt arising (including any debt arising from a subsequent audit).

While there is no specific format laid down in the UCC in relation to empowerment, Revenue expect that the authorisation of empowerment 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 will not be regarded as sufficient authority for this purpose.

When submitting an import declaration on AIS you must specify at Data Element (D.E) 3/21 the capacity in which you are acting.

- a. Enter "2" - if you are acting as a direct representative within the meaning of Article 18(1) of the UCC - 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.
- b. Enter "3" if you are acting as indirect representation within the meaning of Article 18(1) of the UCC – 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.

3. Further information:

Any queries or comments in relation to the content 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)..... (EORI no.)(ii)

Hereby appoint

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

to act on behalf of the entity named at A above in the capacity of a Direct Representative in accordance with Article 18 and 19 of Regulation (EU) 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 entity 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 & EORI No. of importer or exporter.
(iii) Legal name & EORI 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)..... (EORI no.)(ii)

Hereby appoint

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

to act on behalf of the entity named at A above in the capacity of an Indirect Representative in accordance with Article 18 and 19 of Regulation (EU) 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 entity 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 & EORI No. of importer or exporter.
(iii) Legal name & EORI No. of representative or agent.