

## eCustoms Helpdesk Notification

Number:	Ref: 10/2024
Subject:	<b>Regulation (EU) 2024/590 of the European Parliament and of the Council of 7 February 2024 on substances that deplete the ozone layer, and repealing Regulation (EC) No 1005/2009</b>
Who should read:	<b>All those importing any item, that may contain Ozone Depleting Substances and is regulated under Regulation (EU) 2024/590</b>
Related Notification:	N/A
Issued by:	eCustoms Helpdesk
Queries to:	<p><b>Policy: Customs Prohibitions and Restrictions Unit</b>  email: <a href="mailto:rcpr@revenue.ie">rcpr@revenue.ie</a>  Phone: 00353 1 738 3676</p> <p><b>Technical Support: eCustoms Helpdesk</b>  email: <a href="mailto:ecustoms@revenue.ie">ecustoms@revenue.ie</a>  Phone: 00353 1 738 3677</p> <p><b>Contact through email is advisable.</b></p>
Issue Date:	<b>02 April 2024</b>

[Regulation \(EU\) 2024/590](#) repealing Regulation (EC) No 1005/2009 was introduced on 7 February 2024. This new regulation imposes a number of requirements across the EU, aimed at minimising the use and thus emissions of ozone-depleting substances.

Ozone-depleting substances are generally banned, but there are some exemptions that allow and control the use of such substances in certain specific applications where there still are no feasible alternatives. These new import controls apply to chemicals and substances covered by this regulation.

As a result of these changes importers and exporters are required to input additional codes as follows:

**AIS:** Data Element 2/03 of the import declaration; or

**AES:** Data Group 12 03 000 000 (Supporting Documents) and/or 12 04 000 000 (Additional Reference) of the export declaration.

Both AIS and AES have been updated to enable these changes and allow data to be input in order to comply with the new controls.

For further advice on the application of these codes, please contact the Environmental Protection Agency at [ODS@epa.ie](mailto:ODS@epa.ie)

TARIC certificate	Description	Explanatory Note
L100	Import licence for ozone-depleting substances and equipment in accordance with Article 16 of regulation (EU) 2024/590	The importation of products set out in Article 13(1) of regulation 2024/590 shall be subject to an import licence pursuant to Article 16
E013	Export licence for ozone-depleting substances and equipment in accordance with Article 16 of regulation (EU) 2024/590	The export of products set out in Article 14(1) and (2) of regulation 2024/590 shall be subject to an import licence pursuant to Article 16
Y784	Containers other than those falling under the import/export prohibitions defined Regulation (EU) 2024/590	General exemption: This concerns containers not designed for ODS and therefore out of scope of regulation (EU) 2024/590. This certificate will be used only for empty containers.
Y785	Refillable container for ozone-depleting substances (article 15.1 of Regulation (EU) 2024/590) accompanied by a declaration of conformity including evidence of binding arrangements for the return of the containers for the purpose of refilling (Article 15.3 of Regulation (EU) 2024/2024)	The declared container is for ODS, it is refillable, and it is accompanied by a declaration of conformity as defined in article 15.3 of Regulation (EU) 2024/590 This concerns substances and also empty containers.
Y786	Exemption from prohibition for ozone-depleting substances to be used as feedstock (Articles 6 and 13.1(a) (import) and article 14.1(b) (export) of regulation (EU) 2024/590)	Exemption from prohibition for ozone-depleting substances imported or exported which are to be used as feedstock and subject to the presentation of a valid licence to the customs authorities
Y787	Exemption from prohibition for ozone-depleting substances to be used as process agents (Articles 7 and 13.1(b) (import) and article 14.1(c) (export) of regulation (EU) 2024/590)	Exemption from prohibition for ozone-depleting substances imported or exported which are to be processed agents and subject to the presentation of a valid ODS import or export licence to the customs authorities
Y788	Exemption from prohibition for recovered, recycled or reclaimed halons to be used for critical uses, (see articles 9 and 13.1(g) (import) and 14.1(e) (export) of regulation (EU) 2024/590), with presentation of the required certificate (article 17.7 of regulation (EU) 2024)	Exemption from prohibition for recovered, recycled or reclaimed halons only if imported or exported for the purpose of critical uses referred to in Article 9(1) Annex V (for example halons in fire protection equipment installed on aircraft) subject to the presentation of a valid ODS import or export licence to the customs authorities

TARIC certificate	Description	Explanatory Note
Y789	Exemption from prohibition for products and equipment containing halons or whose functioning relies upon halons (see articles 13.1(h) (import) and 14.1(f) (exports) of regulation (EU) 2024/590)	Exemption from prohibition for halons imported or exported within products and equipment containing halons or whose functioning relies upon halons, for the purposes of critical uses referred to in Article 9(1) and Annex V and subject to the presentation of a valid licence to the customs authorities.
Y790	Exemption from prohibition for ozone-depleting substances destined to destruction or reclamation (see articles 12, 13.1(d), 13.1(e) (import) of regulation (EU) 2024/590), and for products and equipment (see articles 12, 13.1(i) (import))	Exemption from the import prohibition for ozone-depleting substances destined for destruction by technology as referred to in Article 20(6) or for reclamation as referred to in Article 12 or products and equipment containing ozone depleting substances or whose functioning relies upon those substances for destruction where applicable by technology as referred to in Article 20(6) and subject to the presentation of a valid ODS import licence to the customs authorities. These exemptions apply to import only
Y791	Exemption from prohibition for ozone-depleting substances to be used for essential laboratory and analytical uses (articles 8, 13.1(c) (import) and article 14.1(a) (export) of regulation (EU) 2024/590), and for products and equipment (articles 11.1 and 13.1(j) (import) and 14.1(g) (export) of regulation (EU) 2024/590)	Exemption from prohibition for ozone-depleting substances to be used for essential laboratory and analytical uses and subject to the presentation of a valid ODS import or export licence to the customs authorities.
Y792	Substances, products, equipment, other than those falling within the scope of Regulation (EU) 2024/590	Substances, Products and Equipment which neither contain the ozone depleted substances listed in Annex I nor fall within the scope of Regulation (EU) 2024/590 and therefore are not subject to the presentation of a valid ODS import or export licence to the customs authorities.
Y793	Products and equipment containing ozone-depleting substances or whose functioning relies upon those substances, imported/exported as personal effects. (Article 5(2) Regulation (EU) 2024/590)	Exemption of the importation and exportation for goods which are considered personal effects.

TARIC certificate	Description	Explanatory Note
Y794	Exemption from export prohibition for virgin or reclaimed hydrochlorofluorocarbons (article 14.1(d) of regulation (EU) 2024/590	Exemption from the prohibition on the export of virgin or reclaimed hydrochlorofluorocarbons (other than for essential laboratory and analytical uses or for use as feedstock) and shall be subject to the presentation of a valid ODS export licence to the customs authorities.
Y795	Goods imported in respect with the provisions of article 15.4 of regulation 2024/590, on the production of trifluoroethane, as a by-product	If the declared ODS, but the import is only allowed if, in accordance with the provisions of article 15.4 of regulation (EU) 2024/590 the imported has proven that trifluoroethane produced as a by-product during the production process of the declared ozone depleting substance product has been destroyed or recovered and has provided this evidence to the competent authority in a declaration of conformity as specified by Article 15(4).
Y796	Containers labelled according to Article 15.5 of regulation (EU) 2024/590 and containing the ozone-depleting substances for uses referred to in Articles 6, 7, 8 and 12 of Regulation (EU) 2024/590	Containers containing the ozone-depleting substances intended for use as feedstock or as process agents or for essential laboratory and analytical uses or for destruction or reclamation shall be labelled with a clear indication that the substance may only be used for the applicable purpose. Where such substances are subject to the labelling requirements provided for in Regulation (EC) No 1272/2008, such indication shall be included in the labels referred to in that Regulation.
Y797	Licensing system registration identification number as defined in Article 17.3 (a)	The importer, exporter or declarant must provide the ODS licensing system registration identification number and the number of the import or export ODS licence in accordance with Article 17.3 (a).

TARIC certificate	Description	Explanatory Note
Y798	Declaration of net mass of ozone - depleting substance(s), when included in products and equipment	The importer, exporter or declarant must declare a net mass of ozone depleting substance(s), when included in products and equipment in accordance with Article 17.3 (c).
Y799	Net mass of the ODS multiplied by the ODP of the ozone-depleting substance(s), also when included in products and equipment	The importer, exporter or declarant must declare the amount resulting from the multiplication of the net mass of the ODS and its ozone depleting potential, also when included in products and equipment, in accordance with Article 17.3(d). the ozone Depleting potential of each ODS is listed in Annex I and II of Reg (EU) 2024/590.
C701	Refillable container for ozone-depleting substances (article 15.1 of Regulation (EU) 2024/590), accompanied by a declaration of conformity.	The declared containers (Cylinders) for ODS are refillable. Nonrefillable cylinders except for essential laboratory and analytical uses referred to in Article 8 are prohibited by the provisions of Article15.1 This certificate must be declared for substances (except when the exemption for essential laboratory and analytical uses is claimed, and Y791 is declared), and also for empty containers.