

Simplified Procedures Self-Assessment Questionnaire for placing of goods under a customs procedure

This self-assessment questionnaire is designed to help you ensure that you are confident your business can meet the relevant qualifying conditions and criteria before you submit an application for a simplified customs procedure.

You should not submit an application for a simplified customs procedure until all your relevant procedures are documented and available for inspection. In this regard you should create a tabulated folder of your procedures cross-referencing it with the relevant questions in this self-assessment questionnaire. It may be the case that some of your responses will simply be cross-references to sections in your procedures.

When you have completed this self-assessment questionnaire and compiled your documentation you should submit them to Simplified Procedures Section in Customs Division in Nenagh. Your Revenue official will visit your premises to verify the information in your questionnaire and to conduct a physical inspection.

If you have any questions or queries on the process or on this questionnaire you can contact your Revenue official or contact Simplified Procedures Section in Nenagh – contact details below.

Summary of steps to take when completing this questionnaire:

- 1.** Familiarise yourself with the EU Simplified Procedures guidelines.
- 2.** Complete the Simplified Procedures self-assessment questionnaire, create a tabulated folder of your relevant document procedures and retain it in your premises.
- 3.** Compile the accompanying annexes and submit to Simplified Procedures Section in Nenagh along with the self-assessment questionnaire.
- 4.** Following acceptance of your application you will be contacted by your Revenue official who will request your documented procedures.
- 5.** Your Revenue official will visit you to review your procedures and conduct a physical examination of your premises.

Applicants should note that an application for simplified customs procedures will automatically be rejected before examination of any other criteria if:

- The applicant has been convicted of a serious criminal offence linked to the economic activity of the applicant or is subject to bankruptcy proceedings.

- The applicant has a legal representative in customs matters who has been convicted of a serious criminal offence related to an infringement of customs rules and linked to his activity as legal representative.
- The application is submitted within 3 years of the revocation of a simplified procedure authorisation.

The conditions and criteria for a simplified procedure authorisation will apply to all businesses regardless of their size. However, the means to achieve compliance may vary and be in direct relation to the size and complexity of the business and the type of goods handled.

The main blocks of qualifying criteria are as follows:

Customs compliance	Section 2
Accounting and logistical system	Section 3
Financial solvency	Section 4
Practical standards of competence	Section 5

Any person who is aggrieved by a written decision by the Revenue Commissioners or a Revenue official in relation to a customs matter covered by EU customs legislation may appeal such decision (the [appeals page](#) on our Revenue website refers).

Contact Details

Telephone: +353 067 63279 / 63507 / 63554

Email: simplifiedprocedures@revenue.ie

Address: Simplified Procedures Section
Customs Division
Revenue Commissioners
Nenagh
Co. Tipperary E45 T611

1.	Company information	
1.1.	General company information	
1.1.1		<p>Please state the name, address, date of establishment and legal form of the organisation of the applying company. Include the URL of your company's website if applicable.</p> <p>If your company is part of a group, please provide a brief description of the group and indicate if any other entities in the group:</p> <p>a) already have a customs simplified procedures authorisation; or b) have applied for a customs simplified procedure authorisation and are currently undergoing a customs audit by Revenue.</p> <p>If you are submitting an application covering PBEs, please indicate their full names, addresses and VAT identification numbers.</p> <p>If the company is established for less than three years, please specify whether the reason is due to an internal reorganisation of a previously existing company (e.g. incorporation or sale of a business unit). In this case please give details regarding the reorganisation.</p>
	Response:	
1.1.2.		<p>Please give the following details (if they apply to the legal form of your company):</p> <p>a) Full details of the owners or main shareholders including percentage shareholding held b) Full details of the board members and/or managers c) Full details of advisory board if any and board of directors d) Full details of the person in charge of your company or exercising control over your company's management.</p>
	Response:	
1.1.3.		Please give full details of the person in charge of your customs matters.
	Response:	
1.1.4.		Please describe briefly your commercial activity and state your role in the international supply chain (manufacturer of goods, importer, exporter, customs broker, carrier, freight forwarder, consolidator, terminal operator, warehouse keeper, etc.). If you have more than one position, include all.
	Response:	

1.1.5.		Please specify the locations involved in customs activities, list the addresses, the name, the telephone numbers and the email of contact points and give a brief description of the business conducted in the following (including other MS and third countries): a) the individual locations of your company as a legal entity (please indicate approximate number of employees in each department), b) the sites where a third party executes outsourced activities for your company
	Response	

1.1.6.		Do you buy from / sell to businesses with which you are associated? Yes / No
	Response:	

1.1.7.		Describe the internal organisational structure of your company and the tasks / responsibilities of each department
	Response:	

1.1.8.		Please give the names of senior management (Directors, heads of departments, head of accounting, head of customs department etc.) of the company and briefly describe the stand-in rules.
	Response:	

1.1.9		How many people are employed by your enterprise? Please indicate one of these options <ul style="list-style-type: none"> <input type="radio"/> Micro <input type="radio"/> Small <input type="radio"/> Medium <input type="radio"/> Large
	Response:	

1.2.	Volume of business	
-------------	---------------------------	--

1.2.1.		<p>a) Give the annual turnover figure for the last three sets of completed annual accounts. If a new business, state N/A.</p> <p>b) Provide the annual net profit or loss figure for the last three sets of completed annual accounts. If a new business, state N/A.</p>
	Response:	

1.2.2.		If you use storage facilities which are not owned by you, please indicate who you rent/ lease the storage facilities from.
	Response:	

1.2.3.		<p>For each of the following give an estimate of the number and value of the declarations you have made in each of the last three years. If a new business, state N/A.</p> <ul style="list-style-type: none"> • Import • Export/Re-export • Special procedures
	Response:	

1.2.4.		<p>Please give an estimate of the amount paid in each of the last three years for the following:</p> <ul style="list-style-type: none"> • Customs duty • Excise duty • Import VAT <p>If you are a new business operating for less than three years, provide details from the period you are operating. If you are a completely new business, state N/A.</p>
	Response:	

1.2.5.		<p>a) Do you foresee any structural changes in your company in the next 2 years? If yes, please describe briefly the changes.</p> <p>b) Do you foresee any major changes in the supply chain your company is presently involved in, during the next 2 years? If yes, please describe briefly the changes.</p>
	Response:	

1.3.	Information and Statistics on customs matters	
-------------	--	--

1.3.1.		<p>a) Do you perform customs formalities in your own name and for your own account?</p> <p>b) Are you being represented by someone regarding customs formalities, if yes by whom and how (directly or indirectly)?</p>
---------------	--	--

		Please include the name, address and EORI number of the representative. c) Do you represent other persons in customs formalities? If yes, who and how (directly or indirectly)? (Name the most significant clients)
	Response:	

1.3.2.		a) How, and by whom, is the tariff classification of goods decided? b) What quality assurance measures do you take to ensure that tariff classifications are correct (e.g. checks, plausibility checks, internal working instructions, regular training)? c) Do you keep notes on these quality assurance measures? d) Do you regularly monitor the effectiveness of your quality assurance measures? e) What resources do you use for tariff classification (e.g. data base of standing data on goods)?
	Response:	

1.3.3.		a) How and by whom is the customs value established? b) What quality assurance measures do you take to ensure that the customs value is correctly established (e.g. checks, plausibility checks, internal working instructions, regular training, other means)? c) Do you regularly monitor the effectiveness of your quality assurance measures? d) Do you keep notes on these quality assurance measures?
	Response:	

1.3.4.		a) Give an overview of the preferential or non-preferential origin of the imported goods. b) What internal actions have you implemented to verify that the country of origin of the imported goods is declared correctly? c) Describe your approach in the issuing of proof of preferences and certificates of origin for exportation.
	Response:	

1.3.5.		Do you deal in goods subject to anti-dumping duties or countervailing duties? If yes, provide details of the manufacturer(s) or countries outside the EU whose goods are subject to the above duties.
	Response:	

2.0	Compliance record <i>(Article 39 (a) UCC ; Article 24 UCC IA)</i>	
2.1		<p>Have breaches of customs and taxation rules been detected within your company or by the customs and/ or fiscal authorities in the last three years? If so, briefly describe the breaches.</p> <p>a) How did you notify breaches to the relevant governmental authorities? b) What quality assurance measures were introduced to avoid such breaches in the future? c) Do you keep notes on these quality assurance measures?</p> <p>Has your company been condemned for any serious infringement of criminal laws related to your economic activity? If yes, describe the infringement and when it has been committed. Please also make reference to the sentence of the court.</p>
	Response:	

2.2.		<p>a) Do you plan to apply, or have you already applied for any other customs authorisation? Yes/No If yes, please provide details</p> <p>b) Have any applications for authorisations/ certifications been refused, or existing authorisations been suspended or revoked because of breaches of customs rules in the last three years? Yes/No. If yes, how many times and what were the reasons?</p>
	Response:	

3.0	Accounting and logistical system <i>(Article 39 (b) UCC, Article 25 UCC IA)</i>	
3.1.	Audit trail	
3.1.1.		<p>Does your accounting system facilitate a full audit trail of your customs activities or tax relevant movement of goods or accounting entries? If yes, please describe the essential features of this audit trail.</p>
	Response:	

3.2.	Computer Systems	
3.2.1		<p>What computer system (hardware/ software) do you use for your business in general, and for customs matters in particular? Are those two systems integrated?</p> <p>Provide information on the following:</p> <ul style="list-style-type: none"> - separation of functions between development, testing and operation - separation of functions between users - access controls (which ones/ to whom) - traceability between business system and declaration system.
	Response:	

3.2.2.		<p>Are your logistical systems capable of distinguishing between Union and non-Union goods and indicating their location? Yes/No</p> <p>If yes, give details.</p> <p>If you do not deal with non-Union goods, please indicate N/A.</p>
	Response:	

3.2.3.		<p>a) At what location are your computer activities undertaken?</p> <p>b) Have computer applications been outsourced? If yes, provide details (name address, vat no.) of company or companies where the applications are outsourced and how do you manage access controls for the outsourced applications?</p>
	Response:	

3.3.	Internal control system	
3.3.1.		<p>Do you have in house guidelines for the internal control system in the accounts department, buying department, sales department, customs department, production, material and merchandise management and logistics? Yes/No.</p> <p>If yes please describe them briefly and how they are updated. For example, actions like job instructions, employee training, instructions for checking faults and mechanism for proof-reading.</p>
	Response:	

3.3.2.		<p>Have your internal control processes been subject to any internal/ external audit? Yes/No</p> <p>Does this include audit of your customs routines? Yes/No.</p>
---------------	--	---

		If yes, please provide a copy of your most recent audit report.
	Response:	

3.3.3.		Describe in brief the procedures for checking your computer files (standing data or master files)? How do these procedures cover the following risks from your perspective: a) Incorrect and/ or incomplete recording of transactions in the accounting system. b) Use of incorrect permanent or out-of-date data such as number of articles and tariff codes. c) Inadequate control of the company processes within the applicant's business.
	Response:	

3.4.	Flow of goods	
3.4.1		Describe briefly the registration procedure (physically and in the records) for the flow of goods starting from their arrival, the storage up to manufacture and shipment. Who keeps records and where are they kept?
	Response:	

3.4.2.		Briefly describe the procedures in place for checking stock levels, including the frequency of those checks and how are discrepancies handled (e.g. stocktaking and inventory)?
	Response:	

3.5.	Customs routines	
3.5.1.		Do you have documented procedures for verifying the accuracy of customs declarations, including those submitted on your behalf by, e.g., a customs agent or a freight forwarder? Yes/No. If yes please describe briefly the procedures.
	Response:	

3.5.2.		a) Does your company have instructions or guidelines on the notification of irregularities to the competent authorities (e.g. suspicion of theft, burglary or smuggling in connection with customs-related goods)? Are these instructions documented (e.g. work instructions, manuals, other guidance documents)? b) Over the last year, have you detected any irregularities (or
---------------	--	---

		presumed irregularities) and notified them to the competent authorities? Yes /No
	Response:	

3.5.3		Do you trade in goods that are subject to economic trade licences e.g. textiles, agricultural goods? Yes/No If yes, please describe briefly your procedures for administering the licences related to the import and/ or export of such goods.
	Response:	

3.5.4.		<ul style="list-style-type: none"> a) Are you dealing with goods subject to import and export licenses connected to prohibitions and restrictions? b) Are you dealing with goods subject to other import and export licenses? c) If yes, please specify which type of goods and if you have procedures in place for the handling those licenses.
	Response:	

3.5.5.		Are you dealing with goods under the Dual Use Regulation (Council Regulation No 428/2009/EC)? Yes/No If yes, have you implemented Internal Compliance Programmes (ICP)? Yes/No. If yes please describe them briefly and how they are updated.
	Response:	

3.6.	Procedures for back-up, recovery and fall back and archiving	
3.6.1.		Describe briefly your procedures for back-up, recovery, fall back, archiving and retrieval of your business records
	Response:	

3.6.2.		How long is the data saved in the production system and how long is this archived?
	Response:	

3.6.3.		Does the company have a contingency plan for system disruption/ failure? Yes/No
	Response:	

3.7	Protection of computer systems	
3.7.1		a) Describe briefly the actions you have taken in order to protect your computer system from unauthorised intrusion (e.g. Firewall, antivirus programme, password protection). b) Has any intrusion testing been carried out, and if so what were the results and were any corrective measures necessary and taken? c) Have you experienced any IT security incidents in the last year?
	Response:	

3.7.2.		a) Describe briefly how access rights for the computer systems are issued. b) Who is responsible for the running and protection of the computer system? c) Do you have guidelines or internal instructions for IT security for your personnel? d) How do you monitor that IT security measures are followed inside your company?
	Response:	

3.7.3.		a) Please provide details on where your main server is located? b) Give details of how your main server is secured.
	Response:	

3.8.	Documentation security	
3.8.1.		Describe briefly what actions have been taken in order to protect (e.g. constricted access rights, creation of electronic backup) information/ documents from unauthorised access, abuse, intended destruction and loss?
	Response:	

3.8.2.		Have there been any cases of unauthorised access to documents in the last year, and if so what measures have been taken to prevent this from happening again?
	Response:	

3.8.3		Please briefly answer the following questions: a) Which categories of employees have access to detailed data about the flow of materials and goods? b) Which categories of employees are authorised to change this data? Are changes comprehensively documented?
	Response:	

3.8.4.		Describe briefly what requirements regarding security & safety you require from your trade partners and other contact persons in order to avoid abuse of information (e.g. endangering of the supply chain through unauthorised transfer of shipping details)?
	Response:	

4.	Financial solvency <i>(Article 39 (c) UCC, Article 26 UCC IA)</i>	
4.1.		Have any bankruptcy or insolvency proceedings been initiated in respect of your company's assets in the last three years? Yes/No. If Yes please provide details.
	Response:	

4.2.		Has your company a consistently good financial standing within the meaning of Article 26 of the UCC IA, sufficient to meet its financial commitments, over the last 3 years? If yes, please provide evidence such as a letter from your auditors or an audited report, a copy of your finalised accounts (including your management accounts) or If your accounts have not been audited, please provide evidence from your bank or financial institution. If no, please supply full details.
	Response:	

4.3.		If you are a newly established business provide all records and information in relation to your financial status e.g. latest cash flow, balance sheet and profit and loss forecasts, approved by the directors/ partners/ sole proprietor.
	Response:	

4.4.		Is there anything you are aware of that could impact on your financial solvency in the foreseeable future? Yes/No.
	Response:	
5.	Practical standards of competence or professional qualifications (Article 39 (d) UCC, Article 27 UCC IA)	
5.1.	Practical standards of competence	
5.1.1.		Do you or the person in charge of your customs matters have practical experience of a minimum of three years in customs matters? Yes/No If yes, please provide details proving this experience.
	Response:	
5.1.2.		Do you or the person in charge of your customs matters comply with a quality standard concerning customs matters adopted by a European Standardisation body, when available? Yes/No If yes, please provide details on this quality standard.
	Response:	
5.2.	Professional qualifications	
5.2.1.		Have you or the person in charge of your customs matters successfully completed training covering customs legislation consistent with and relevant to the extent of your involvement in customs related activities, provided by any of the following (i) a customs authority of a Member State; (ii) an educational establishment recognised, for the purposes of providing such qualification, by the customs authorities or a body of a Member State responsible for professional training; (iii) a professional or trade association recognised by the customs authorities of a Member State or accredited in the Union, for the purposes of providing such qualification? Yes/No If yes, please provide details regarding the training you or the person in charge of your customs matters have successfully completed.
	Response:	