

A Guide to Customs Import Procedures

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1. Introduction

What is this guide about?

This guide is for anyone whether in business or not, who wishes to bring goods into Ireland from outside the European Union (EU). At present there are 27 Member States of the EU as follows: Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Croatia, Romania, Slovakia, Slovenia, Spain and Sweden.

In January 2020, the European Parliament and the UK Parliament ratified the Withdrawal Agreement and the UK officially left at 11pm (GMT) on 31 January. The UK entered a transition period from 1 February until 31 December 2020. During this period the UK was treated, for the purposes of the movement of goods, services, and people, as if it were a full EU Member State.

Provisions relating to Northern Ireland are covered by the revised Protocol to the Withdrawal Agreement effective from 1 January 2021. The effect of the Northern Ireland Protocol allows for goods originating in Northern Ireland to be treated as Union goods when trading with the EU and vice versa.

The EU-UK Trade and Cooperation Agreement, effective from 1 January 2021, has eliminated tariff duties for trade between the EU and the UK where the relevant rules on origin are met. Further information on these rules can be found on the Revenue website.

Further details on the topic of Brexit can be found on the Revenue website.

The guide will help you to understand the procedures required when importing goods and the customs formalities involved.

This guide has been revised to reflect Revenue's new electronic Automated Import System (AIS), which was introduced on 23 November 2020 and replaced Automated Entry Processing (AEP) for Imports.

This Automated Import System (AIS) has been introduced to comply with the provisions of the Union Customs Code (UCC). AIS will ensure that businesses can import goods legally from outside the EU using the most efficient process possible. You will find further information about AIS in the [AIS Trader Guide](#).

The introduction of AIS has:

- replaced the existing Automated Entry Processing (AEP) and eManifest systems for imports
- introduced changes to the import procedure impacting on those involved in the import supply chain
- significantly changed the structure and content of the import declaration.

What does importation mean?

In the context of this guide, importation means bringing goods into Ireland from any country outside of the EU for personal or commercial reasons.

Why is Revenue interested in imports?

Revenue is responsible for controlling imports into Ireland for customs purposes and on behalf of other government departments. All goods imported into Ireland must be declared to Revenue in advance of arrival. Among other things, customs officers make sure that any goods declared for import are moving legally and are not prohibited or restricted.

What goods are prohibited or restricted?

Certain goods such as controlled drugs, indecent or obscene material, specific weapons and counterfeit goods are prohibited from being brought into the country under any circumstances. Their attempted importation will result in seizure. You can import certain other restricted goods with a licence issued by the appropriate

authorities. For example, meat or meat products require a licence from the [Department of Agriculture Food and the Marine](#) and endangered species require a licence from the [National Parks and Wildlife Service](#).

You will find a full list of prohibited or restricted items in [Prohibitions and Restrictions](#) on the Revenue website.

2. Overview of Importing

Pre-arrival of the goods in the EU

The carrier of the goods must lodge an electronic safety and security declaration called an Entry Summary Declaration (ENS) in advance of the arrival of the goods. This safety and security declaration must be lodged at the office of first entry of the goods in the EU. You can do this by using the Import Control System (ICS). (See [Part 5](#) of this Guide for further information on ICS.)

Where can you import your goods?

You can only import or land your goods at a place approved by Revenue and in the presence, or with the authority, of the proper Revenue official. Goods landed other than this are liable to forfeiture. All goods which arrive at an approved place must be presented to Revenue.

What places are approved?

The following places are approved in Ireland:

- for goods imported by sea, the approved area within an approved port
- for goods imported by air, an approved customs airport (the only approved customs airports are Dublin, Cork and Shannon)
- for goods that are not cleared by Revenue at a port or airport, an approved temporary storage facility.

Goods arriving through another Member State

If your goods arrive in another EU Member State but you intend to clear them in Ireland for customs purposes, they must travel under a transit procedure. You will find further information in [Transit](#) on the Revenue website.

Transit rules will apply to your goods until they reach an approved office of destination.

What must you do when the goods arrive?

Once your goods arrive at an approved place, they must be presented to Revenue by the person who brought the goods into the State. "Presented" means informing Revenue, that the goods have arrived and are available for customs control. This is done in the form of a combined Presentation Notification and a Temporary Storage declaration.

What happens once goods are presented to Revenue?

Once the goods are presented to Revenue at the place of landing and are removed to an approved Temporary Storage facility premises, they may be assigned to a customs procedure or remain in a Temporary Storage facility for a maximum duration of 90 days.

The following are customs procedures:

- release for free circulation
- transit
- customs warehousing
- temporary admission
- end-use
- inward processing
- export.

Can you employ an agent to work on your behalf?

You can appoint a representative to work on your behalf. The type of representation may be either direct or indirect. Direct representatives act in the name of and on behalf of another person. Indirect representatives act in their own name but on behalf of another person.

Customs Duty Rates

The customs duty rates charged on goods imported from outside of the EU are set out by the EU Commission in a Regulation known as the Combined Nomenclature

(CN). These duty rates are common across the 27 Member States of the EU. The CN is updated every year to take account of:

- changes in requirements relating to statistics and commercial policy
- to fulfil international commitments, and
- to allow for technological and commercial developments.

Customs duty rates on specific goods being imported into the EU can be checked on [TARIC](#), the integrated tariff of the EU. TARIC provides the exact customs duty rates including all measures affecting the import including:

- suspension of duties
- tariff quotas
- tariff preferences under Free Trade Agreements (FTAs) and
- Anti-Dumping measures.

3. Declaring Goods for Customs purposes

How do you make a declaration?

Goods imported into the EU must be declared to Revenue electronically through Revenue's Automated Import System (AIS). This system allows importers or their agents to clear consignments at import by lodging an electronic customs declaration to Revenue. Further information on this system is available in the [AIS section](#) on the Revenue website.

What are the main features of the electronic customs declaration?

Two of the most important pieces of information required in the electronic customs declaration are:

- the commodity code
and
- the customs procedure code.

They have a significant impact on the duty due and how the consignment will be treated.

Commodity code

The commodity code used for imports is a ten-digit number that corresponds to a description of the goods being imported. Every product has a single commodity code which determines the correct rate of duty. You will find information about commodity codes in [TARIC](#) which is a database managed by the European Commission and used by all Member States. This database allows you to search for a commodity code by submitting a description or part description of the product in question. You may also input a tariff code and find information on the duty rate, the product's description or any restrictions that may apply to the product.

Alternatively, you can contact Classification, Origin and Valuation Unit who will provide an opinion on the classification of your product. Opinions provided by the unit are not legally binding. You can also apply for [Binding Tariff Information \(BTI\)](#) which is a tariff classification decision that is legally binding throughout the EU.

Contact details for Classification, Origin and Valuation Unit:

- Telephone - + 353 1 738 3676 – 10:00 to 12:30 Monday to Friday (except Public Holidays) – telephone services are available on a limited basis due to the COVID-19 pandemic, contact through email is advisable.
- Address - Office of the Revenue Commissioners, Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary
- [MyEnquiries](#).
- E-mail – tarclass@revenue.ie

Customs procedure code

The customs procedure code describes the procedure or regime under which the goods are to be placed. It is required on all electronic customs declarations. You will find a full list of procedure codes in the [AIS trader guide](#) on the Revenue website.

Valuation declaration

The customs declaration requires information relating to factors that may influence the price paid, for example, if the buyer and seller are related. The required information must be entered in AIS Data Element 4/13.

The obligation to provide this information, with the exception of where it is essential for the correct determination of the customs value, is waived where:

- the customs value of the imported goods in a consignment does not exceed €20,000 provided that they do not constitute split or multiple consignments from the same consignor to the same consignee or
- the importation is of a non-commercial nature or

- in a case of continuing traffic in goods supplied by the same seller to the same buyer under the same commercial conditions, a long-term declaration has been registered with Customs, and an authorisation number issued. The authorisation number together with code '1DO3' must be entered in DE 2/3 of AIS when declaring goods covered by the long-term declaration.

If you buy goods regularly from the same supplier, instead of completing a declaration every time you import a consignment, you can register a long-term declaration ([G563A](#)) at your Revenue office. The long-term declaration of value will remain valid for a period of three years as long as the particulars remain the same.

You can get further information from origin@revenue.ie.

Rates of Exchange

Invoices declared in currencies other than euro must be converted to euro to correctly assess the amount of import duty due. You will find information on the latest exchange rates in [Exchange rates](#) on the Revenue website. These rates are updated monthly.

What charges may be payable?

The following Import charges may be payable:

- Customs Duty
- Excise Duty
- VAT
- Anti-Dumping Duty
- Countervailing Duty.

How are these charges calculated?

Customs Duty is normally calculated as a percentage of the value but can also be based on other elements such as weight, number or specific ingredients. The percentage varies depending on the type of goods and the country of origin.

Customs Duty is charged on the price paid for the goods plus shipping, packaging and insurance costs to the place of introduction into the EU. Further information on rates of Customs Duty may be obtained from [TARIC](#) on the EU Commission website or by contacting Classification, Origin and Valuation Unit.

Excise Duty is charged on alcohol, tobacco and oil products and is in addition to Customs Duty. The Excise Duty on:

- wines and spirits is based on the volume of alcohol and whether wine is still or sparkling.
- cigarettes is based on a percentage of the recommended retail price combined with a quantity charge.
- other tobacco products is based on the net weight.
- oil is charged per 1,000 litres and is dependent on the type of oil (light oil, heavy oil, liquefied petroleum gas or substitute fuel).

You will find information on the current rates of Excise Duty in [alcohol products tax](#) and [tobacco products tax](#) on the Revenue website.

VAT is charged at the point of importation at the same rate that applies to similar goods sold in this country.

The value of imported goods for VAT purposes is their value for customs purposes increased by:

- the amount of any Customs Duty, Anti-Dumping Duty, Excise Duty (excluding VAT) payable in relation to their importation.
- any transport, handling and insurance costs between the place of introduction into the EU and the State.
- onward transportation costs to the place of final destination, if known, at the time of importation.

Further information may be obtained from your Revenue office. A detailed list of [VAT rates](#) is available on the Revenue website.

Anti-Dumping Duty is imposed by the European Commission. It is imposed to protect EU industry from the possible damage that is caused by the dumping of low-priced goods on the EU market. It is normally charged as a percentage of the value of the goods plus shipping, packaging and insurance.

Countervailing Duty is similar to Anti-Dumping Duty. It applies to goods that have benefited from government subsidies in their country of origin or export. This can result in goods being imported into the EU at prices substantially lower than the normal value. It is usually charged as a percentage of the value of the goods plus shipping, packaging and insurance. You will find further information on both Anti-Dumping and Countervailing duties in [Anti-Dumping and Countervailing Duties](#) on the Revenue website.

Examples of how duties are calculated

The following table shows how import charges are calculated on consignments of goods.

Goods	Invoice Price	Shipping and Insurance	Value for Customs Purposes	Customs Duty %	Value for VAT Purposes	VAT %	Total Charge on Import	Total Cost
Smart Phones	€300	€33	€333	0% €0	€333	23% €76.59	€76.59	€409.59
Men's Jacket's	€450	€56	€506	12% €60.72	€566.72	23% €130.35	€191.07	€697.07

How do you pay the relevant charges?

Payment for any tax and duties arising on a custom declaration must be secured before the goods are released. There are two options available for payment of the following charges on a customs declaration:

- Customs Duty
- Excise Duty
- VAT at import.

You can pay by cash in the prescribed methods outlined below or by using our deferred payment facility.

Cash payments can be made into your TAN account by using Revenue's online payment facility, Revpay. You can access Revpay through ROS or myAccount and payments can be made by credit card, debit card or single debit instruction. You can access this secure online application either through [ROS](#) or [myAccount](#).

You must be authorised to use the deferred payment facility. Authorisation will require provision of a bank/cash guarantee and compliance with the conditions of the authorisation. Once approved, payment of taxes and duties arising may be deferred for payment to the 15th day of the following month.

Further details on methods of payment may be found at [Payment methods](#).

What documents should accompany your declaration?

In general, when you use AIS to submit your declaration electronically, you must retain accompanying documents for customs inspection or audit for a period of three years. This three-year period runs from the end of the year in which the goods are released from Revenue control.

Examples of supporting information required are:

- the invoice on which the customs value of the goods is declared.
- documents required for preferential trade agreements or other reliefs from duty (for example origin documents and bills of lading).
- other documents required under provisions governing the release for free circulation of the goods, for example import licences (see [Prohibitions and Restrictions](#)).

Can you obtain relief from payment of duties?

Yes. There are a number of situations where you can claim full or partial relief from payment of import duties. Such relief can either be on a temporary or permanent basis, depending on the circumstances.

The following are examples of circumstances where there is permanent relief from the payment of import charges:

- transfer of residence
- inheritance of goods
- students' goods
- medical equipment
- diplomatic privilege
- trade promotion material
- coffins and funerary urns.

You will find further details and the rules and procedures that apply in [personal reliefs](#), and [business reliefs](#) on the Revenue website.

Relief under the temporary admission procedure is covered later in this guide.

If you need further information you should contact Authorisations and Reliefs Unit, National Policy and Operations Branch, Office of the Revenue Commissioners, Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary, telephone: + 353 1 738 3676.

4. Simplified Procedures

General

The term simplified procedures covers various forms of simplification which may be granted to traders in relation to the completion of declarations and the presentation of documents and goods at importation. There are two main types of simplified import procedures which require authorisation as follows:

- Entry in the Declarants Records (EIDR)
and
- “Simplified Declaration” SD.

You will find further information on simplified procedures and how to apply in [simplified customs procedures](#) on the Revenue website or by contacting simplifiedprocedures@revenue.ie

5. Electronic Customs

General

All your interaction with Revenue for customs purposes is done electronically. The following electronic systems are the most relevant to imports:

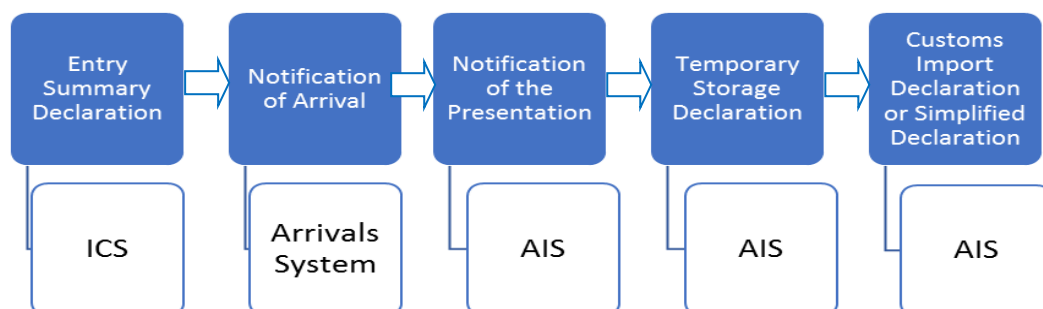
- Automated Import System (AIS)
- Import Control System (ICS)
- Arrivals system
- Economic Operators' Registration and Identification system (EORI)
- Customs Decisions System (CDS)
- New Computerised Transit System (NCTS).

Automated Import System (AIS)

AIS is Revenue's electronic system which deals with the validation, processing, duty accounting, control and clearance of customs declarations on imports in compliance with the provisions of the UCC. The main elements of AIS are:

- The electronic submission of customs declarations
- the management of the workflow for the clearance of the goods (from acceptance to release)
- the management of certain post-clearance processes (for example supplementary declarations, corrections, discharge).
- You will find further information about AIS in the [AIS Trader Guide](#).

The following graph details the flow of the Customs formalities together with the relevant systems that are to be used:



The processes at import are:

Import Control System (ICS)

The Import Control System (ICS) is used to process electronic pre-arrival declarations. It is mandatory for carriers to provide Revenue with advance information for the purpose of safety and security risk analysis. This is done by lodging an entry summary declaration (ENS) for goods being brought into the customs territory of the Union. There are certain goods for which an ENS will not be required, for example, goods contained in travellers' personal baggage, goods entering by pipeline, letters, postcards and printed matter. The ENS must be lodged electronically using ICS at the customs office of first entry. The responsibility for lodging it lies with the carrier although it may be lodged by a representative of the carrier. You will find further information on ICS in the [Import Control System Trader Guide](#).

ICS2 – launch of first Release 1 March 2021

The Import Control system (ICS) is being gradually replaced with a new system (ICS2) which will allow for the implementation of the new UCC processes and procedures relating to the entry of goods.

This includes the requirement for multiple filing of advance cargo information for application of Article 127(6) of the Union Customs Code and the involvement of more supply chain actors and business models as set out Article 127(4) of the Union Customs Code.

ICS2 will be implemented in phases according to the Release schedule and dates set out in the Annex to **COMMISSION IMPLEMENTING DECISION (EU) 2019/2151 of 13 December 2019** establishing the work programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code, as follows:

<u>Release 1</u>	<u>Release 2</u>	<u>Release 3</u>
<p><i>Air postal and express consignments – Pre-Loading Advance Cargo Information (PLACI) minimum ENS dataset</i></p>	<p><i>Goods in Air traffic – complete ENS dataset for all goods in air transport</i></p>	<p><i>Goods in Maritime and inland waterways, Road and Rail traffic – complete ENS dataset for all goods in these sectors, including postal goods</i></p>
<p><u>Scope:</u></p> <ul style="list-style-type: none"> • lodgement of pre-loading minimum data set (PLACI) for air express and postal consignments • presentation process for postal consignments 	<p><u>Scope:</u></p> <ul style="list-style-type: none"> • lodgement of the complete ENS for all goods in air traffic • lodgement of the arrival notification for all goods in air traffic • presentation process for air express consignments and general air cargo 	<p><u>Scope:</u></p> <ul style="list-style-type: none"> • lodgement of the complete ENS for maritime and inland waterways, road and rail traffic (this includes goods in postal consignments transported in these means of transport) • lodgement of the arrival notification for maritime and inland waterways • presentation process for all goods on all modes of traffic
<p><u>Date:</u> 15/03/2021</p>	<p><u>Date:</u> 01/03/2023</p>	<p><u>Date:</u> 01/03/2024</p>

Arrivals system

The arrivals system records the scheduled and actual arrival of any aircraft or ship into Ireland. It is an internal Revenue system that receives real-time information on ships and aircraft from the port and airport authorities. Your import declaration will not complete processing until the arrival date and time have been matched with the arrivals system. You can use the arrivals system through Revenue Online Services (ROS) to view flight or ship information held on Revenue records.

Presentation of Goods

Customs Authority must be informed that the goods have arrived and are available for inspection at the customs office or at a location designated by customs. This is done through a Presentation Notification containing the details of the goods.

Temporary Storage

All non-EU goods are deemed to be in Temporary Storage from the time that they are presented to customs until the time that they have either entered to a customs procedure, re-exported or destroyed. These goods must be covered by a Temporary Storage Declaration (TSD). The TSD must contain all the goods related data elements and the Temporary Storage facility details to allow the Customs Authority to supervise the goods in Temporary Storage.

Goods in Temporary Storage:

- are under customs supervision
 - cannot be moved without customs authorisation
- and
- cannot be processed.

To remove goods from Temporary Storage, they must be:

- placed under a customs procedure
 - re-exported
- or
- destroyed within a maximum of 90 days.

Customs Declarations

The structure and content of the customs import declarations will also change to reflect the European Customs Data Model (EUCDM).

The system also checks data format, calculations, validations, preferential rates, prohibitions and restrictions, and verifies that sufficient credit is available in a trader's account before clearing the declaration and allowing release of the goods.

Other relevant systems include:

Economic Operators Registration and Identification System (EORI)

The Economic Operators Registration and Identification System (EORI) is a system which allocates a unique reference number to every trader who interacts with the customs authorities in any Member State of the EU. This reference number is valid throughout the EU and serves as a common reference number for the trader's interaction with the customs authorities of any Member State. The EORI is used by traders in all import and export declarations. You will find further information about how to register for an Economic Operators Registration and Identification (EORI) number on the [Revenue website](#).

Customs Decisions System (CDS)

The [UCC](#) provides that all communication with Revenue for customs purposes must be done electronically.

The [Customs Decision System \(CDS\)](#), a centrally developed EU system, allows traders to use an EU trader portal to apply for and manage customs decisions electronically. The CDS is used to exchange and store information in relation to 22 specific customs decisions. Ireland also uses the CDS to manage national customs decisions.

It has been implemented simultaneously with the [Uniform User Management and Digital Signature system \(UUMDS\)](#). The UUMDS allows economic operators and their representatives access to the EU Trader Portal.

The CDS is to be used for:

- all applications and decisions which may have an impact in more than one Member State
- and**
- any subsequent annulment, suspension, revocation or amendment of an authorisation.

Main features

The CDS contains the following features:

- Allows the electronic processing and storage of applications and authorisations.
- Allows traders to apply for and manage their customs decisions via a single EU interface.
- Allows EU customs authorities to consult with each other about the granting and management of authorisations which are valid in more than one Member State.
- Provides system-to-system access for our existing import, export and transit systems to authorisation data. This allows Revenue to check the existence and validity of customs decisions.

New Computerised Transit System (NCTS)

The NCTS allows you to submit and finalise your transit declarations by electronic means. The following countries can use NCTS:

- Member States of the [European Union \(EU\)](#)
 - The United Kingdom
 - [European Free Trade Association \(EFTA\)](#) countries
 - Turkey
 - The Republic of North Macedonia
- and**

- Serbia.

You can connect into the NCTS system through Revenue's Online Services (ROS).

Once you are connected you can:

- generate electronic transit messages
- send or receive messages to and from the IRL - NCTS
- receive electronic replies, such as acceptance of declaration, release of goods and notification of discharge.

For further information, see [NCTS Traders Guide - Guide to assist traders in the use of NCTS](#).

Revenue operates a [helpline](#) for queries on NCTS.

6. Authorised Economic Operator (AEO)

What does (AEO) status mean and how can it benefit me?

AEO status is a certified standard authorisation issued by customs administrations in the European Union (EU). It certifies that a business has met certain standards in relation to:

- safety and security
- systems to manage commercial records
- compliance with customs rules
- financial solvency
- practical standards of competence or professional qualifications.

This is primarily a trade facilitation measure that recognises reliable operators and encourages best practice in the international supply chain.

What are the benefits of AEO status?

- AEOs may lodge entry summary declarations using the reduced data requirements with regard to safety and security.
- AEOs are recognised as safe, secure and compliant business partners in international trade.
- AEOs are given a lower risk score in risk analysis systems when profiling.
- If physical controls are to be conducted, AEOs will be given priority treatment.
- Mutual recognition of AEO programs under Joint Customs Co-operation Agreements can result in faster movement of goods through third country borders.
- AEOs are in a stronger position to benefit from simplified procedures.
- Comprehensive Guarantee reduction or waiver.

Because AEO traders have increased safety and security standards they may also benefit from:

- reduced theft and losses
- fewer delayed shipments
- improved planning
- improved customer loyalty
- reduced safety and security incidents
- reduced crime and vandalism
- improved security and communication between supply chain partners.

Are there different types of AEO authorisation?

Yes. There are two different types of AEO authorisation as follows:

- AEO authorisation – customs simplifications - this allows economic operators to benefit from simplifications provided for under the customs rules.
- AEO authorisation –safety and security- this allows economic operators to benefit from facilitations of customs controls relating to safety and security at the entry into the customs territory of the EU.

It is possible for an economic operator to hold both authorisations - this allows economic operators to benefit from both customs simplifications and facilitations as described above.

How do you apply for AEO status?

Application for AEO status is open to all economic operators established within the EU. An economic operator is a person who, in the course of their business, is involved in activities covered by customs legislation.

Economic operators must meet the following qualifying criteria to be granted AEO status:

- have an appropriate record of compliance with customs requirements
- have a satisfactory system of managing commercial and, where appropriate, transport records which allow appropriate Revenue controls

- have proven financial solvency
- have appropriate safety and security standards
- be able to demonstrate practical standards of competence or professional qualifications

Applications for AEO are made through the EU AEO portal and further information may be obtained by contacting aeo@revenue.ie.

7. Special Procedures

What are special procedures?

Customs special procedures allow goods to be imported for a specific purpose, without payment of part of, or all of the import duties. The goods must remain under customs control until the conditions of the particular procedure are fulfilled.

The following paragraphs describe the various special procedures, their advantages to you as a trader and how to apply.

End-use

What is End-use?

End-use is a special procedure which allows certain goods to be entered into free circulation in the EU at a reduced or zero rate of duty. The goods must be put to a prescribed use and within a set time. This procedure is designed to facilitate trade and ease of movement of goods within the EU.

How can you get End-use relief?

End-use is granted only to natural or legal persons established in the EU. In order to get this relief, the importer must apply for an authorisation. The importer must also keep records of the goods and their treatment. If the goods are not put to the prescribed end-use, duty will be payable.

The relief applies to **Customs Duty** only and does not apply to any VAT, Excise Duty, Anti-Dumping Duty or Countervailing Duty that may be payable.

How to apply for end-use and further information

You should make your application for end-use electronically using the [Customs Decisions System \(CDS\)](#). You will also require a Comprehensive Guarantee authorisation (see further details below) to get authorised for End Use.

If you frequently import goods under the end-use procedure, a full authorisation is required.

If you want to import goods under end-use on an ad-hoc basis, it is possible to make your application using an electronic import declaration. Import duties are collected on deposit when the goods are declared to the procedure. This deposit is then refunded when the goods have been discharged correctly under the procedure.

You will find further information on the goods that are eligible and the application process in [End-use](#) on the Revenue website.

If you need further information about end-use you should contact Authorisations and Reliefs Unit, National Policy and Operations Branch, Office of the Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary, email revcep@revenue.ie.

Inward and Outward Processing

What is Inward Processing?

Inward Processing (IP) is a special customs procedure which allows non-EU goods to be imported into the EU for processing with all duties suspended. National charges such as VAT and Excise Duty are also suspended under this procedure. The finished product must be:

- released for free circulation in the EU
- declared to another custom's special procedure
- re-exported outside the EU
- destroyed.

The processing can be anything from repacking or sorting goods to the most complicated manufacturing. The IP procedure may also be availed of where imported goods are subject to certain EU commercial policy measures.

How can you get Inward Processing relief?

IP is granted only to natural or legal persons established in the EU. You must be authorised to use the inward processing procedure. Import duties payable are suspended at importation on condition that security is provided in the form of a guarantee to cover the unpaid duty (comprehensive guarantee authorisation).

Authorisations are issued to the person who processes the goods or arranges for them to be processed on their behalf. If you subcontract processing, the subcontractor must either hold their own authorisation or be named on your authorisation.

If an application, including processing on your behalf by other companies, is approved you will be the authorisation holder. Other companies included as operators on your authorisation may only receive, process, dispose of or transfer IP goods as specified in your authorisation.

If you frequently import goods under the inward processing procedure, a full authorisation is required.

If you want to import goods under IP on an ad-hoc basis, it is possible to make your application using an electronic import declaration. Import duties are collected on deposit when the goods are declared to the procedure. This deposit is then refunded when the goods have been discharged correctly under the procedure.

Applications and further information

You should make your application for inward processing electronically using the [Customs Decisions System \(CDS\)](#).

You will find further information on the IP procedure and the application process in [Inward processing](#) on the Revenue website. If you need further information about

Inward Processing you should contact Authorisations and Reliefs Unit, National Policy and Operations Branch, Office of the Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary, email revcep@revenue.ie.

What is Outward Processing?

Outward Processing (OP) allows EU goods to be exported outside the European Union (EU) for processing or repair and then be re-imported to the EU with only the cost of the processing/repair being charged on the goods at re-importation.

How can you get Outward Processing relief?

Outward Processing is granted only to natural persons or legal persons established in the EU. You must be the person carrying out the process or arranging for it to be carried out. You must have an authorisation to do so.

Applications and further information

You should make your application for outward processing electronically using the [Customs Decisions System \(CDS\)](#).

You will find further information on the OP procedure and the application process in [Outward Processing](#) on the Revenue website. If you need further information about outward processing you should contact Authorisations and Reliefs Unit, National Policy and Operations Branch, Office of the Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary, email revcep@revenue.ie.

Customs warehousing

What is customs warehousing?

Customs warehousing is a special procedure, which provides for storage of non-union goods with duty & VAT suspended

A customs warehouse is any place approved by and under the supervision of Revenue, where goods may be stored under the prescribed conditions. It can be one of the following:

- **A public warehouse type I** - the responsibilities for the procedure are undertaken by both the holder of the authorisation and the trader using the procedure.
- **A public warehouse type II** - the responsibilities for the procedure can be undertaken by the trader using the procedure.
- **A private warehouse** – this is reserved for the warehousing of goods only by the holder of the authorisation.

How can you operate a customs warehouse?

Warehousing is granted only to natural or legal persons established in the EU. You must be authorised to operate a customs warehouse. The warehouse operator must keep records of all goods entering and leaving the customs warehouse. These records must contain all the information necessary for the proper application and control of the warehousing procedure. The records system must be approved by Revenue in advance of authorisation and must:

- show all goods under the warehouse procedure
- ensure control of any stock movements
- provide sufficient detail to assess Customs Duty where it applies
- enable checks to be carried out by Revenue.

Applications for warehousing and further information

You should make your application for warehousing electronically using the [Customs Decisions System \(CDS\)](#).

Your application must be accompanied by:

- a map or drawing of the premises
- proof that an economic need for warehousing exists
- evidence that the applicant is established in the EU and can provide the necessary guarantees to cover the risk associated with the storage of the goods (comprehensive guarantee authorisation). Conditions of approval will apply. The procedure must be capable of being supervised and monitored without disproportionate official cost.

You will find further information on the warehousing procedure and the application process in [Warehousing](#) on the Revenue website. If you need further information about warehousing you should contact Authorisations and Reliefs Unit, National Policy and Operations Branch, Office of the Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary, email revcep@revenue.ie.

Temporary admission

What is temporary admission?

Import duties can be suspended when certain goods are imported to the EU for a temporary period.

The duty relief will depend upon the type of goods being imported and the purpose of their importation. Examples of goods that qualify for relief under the temporary admission procedure are as follows:

- goods coming in for an exhibition
- goods coming in for your firm to test (but not for destruction)
- sample goods to show to prospective buyers
- animals imported for training, breeding, veterinary treatment or competitions.

Traders using the temporary admission procedure must comply with the following conditions:

- Security must be provided in the form of:
 - a valid [ATA Carnet](#)
 - a cash deposit (refundable when the goods are re-exported)
 - a comprehensive guarantee.
- The maximum period of temporary admission permitted is usually 24 months. However, where an ATA carnet covers the goods, they must be re-exported within the period of validity of the carnet.
- The goods may not undergo any change except normal depreciation.
- It must be possible to identify the goods at re-exportation. For this purpose, Revenue may apply marks or seals to them at the time of importation.
- The goods must be re-exported under Revenue control.

The relief does not apply to goods subject to a prohibition or restriction, except under licence or authorisation issued by the appropriate authority and presented at importation.

How can you apply for temporary admission?

Where an ATA carnet is used, the itemised lists on the reverse of the relevant importation voucher should be completed, indicating clearly the items that are being imported. The Revenue official will stamp and sign the importation voucher and counterfoil, remove the importation voucher and will also insert the final date for re-exportation of the goods and return the carnet to the importer. The goods must be available for examination by customs at the point of importation.

If you use the temporary admission procedure occasionally you should make your application using an [electronic import declaration](#). Security must be provided in the form of a guarantee or cash deposit. The goods must be available for examination at the point of importation.

Some goods may be imported temporarily, by way of an [oral declaration inventory form](#). These include sports equipment, pallets, portable musical instruments and other goods listed [here](#).

If you frequently import goods under the temporary admission procedure, an authorisation is required. You should make your application for this authorisation using the [Customs Decision System \(CDS\)](#).

The ATA carnet, the oral declaration inventory form, or an electronic export declaration must be produced with the goods when they are re-exported.

Further information

You will find further information about temporary admission rules, procedures and the eligible goods in [Temporary admission](#) on the Revenue website. If you need more information about temporary admission you should contact Authorisations and Reliefs Unit, National Policy and Operations Branch, Office of the Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary, email customsreliefs@revenue.ie.

Comprehensive Guarantee

If you wish to avail of the above customs special procedures, you will need a Comprehensive Guarantee authorisation.

To apply for a Comprehensive Guarantee, you must:

- be established in the EU
- have no serious or repeated infringements of customs or tax legislation and
- be a regular user of the procedure involved **or** have practical standards of competence

Applications for comprehensive guarantee and further information

You should make your application for a comprehensive guarantee electronically using the [Customs Decisions System \(CDS\)](#).

You will find further information about [comprehensive guarantee](#) on the Revenue website. If you need more information about comprehensive guarantee, you should contact Comprehensive Guarantee Section, Authorisations & Reliefs Unit, National Policy and Operations Branch, Office of the Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary, email - compguarantee@revenue.ie.

8. Miscellaneous Issues

Preferential Trade Agreements

The EU has entered trade arrangements with certain non-EU countries. These agreements allow EU exports to enter the markets of these countries at a reduced or nil rate of duty. They also allow imports from these countries into the EU at a reduced or nil rate of duty. The EU has signed preferential trade agreements with the following:

Albania	Mexico
Algeria	Melilla
Andorra	Moldova
Bosnia-Herzegovina	Montenegro
Canada	Morocco
Ceuta	Nicaragua
Chile	Norway
Colombia	Panama
Costa Rica	Peru
Ecuador	Singapore
El Salvador	Serbia
Faroe Islands	South Africa
Georgia	South Korea
Guatemala	Switzerland
Honduras	Syria
Iceland	The Palestinian Authority of the West Bank and Gaza Strip
Israel	Tunisia
Japan	Turkey
Jordan	Ukraine

Kosovo	United Kingdom
Lebanon	African, Caribbean and Pacific (ACP) countries
Liechtenstein	EU Overseas Countries and Territories (OCT)
North Macedonia	Generalised System of Preferences (GSP) countries

Preferential Duty Certification

In order to qualify for preferential duty, goods must meet the following conditions:

- They should satisfy the product-specific origin rules in the relevant preferential trade agreement or be in free circulation in the EU/Turkey customs union territory.
- They must be accompanied by documentary evidence such as:
 - an EUR1 origin certificate
 - a specific origin declaration made on an invoice or another commercial document identifying the goods
 - an ATR customs union certificate in the case of Turkey.
- The goods must be transported directly from the export to the import market.

You will find further information in [Preferential and non-preferential origin](#) on the Revenue website.

Generalised System of Preferences (GSP)

The Generalised System of Preferences is a scheme which allows products originating in certain developing countries to be given preferential access to the markets of the EU. Preferential treatment is given in the form of reduced or zero rates of Customs Duties. The GSP scheme is specifically designed to benefit certain developing countries by giving them vital access to EU markets.

A certificate of origin Form A is the documentary evidence required to claim preferential treatment (reduced or zero rate of duty) on importation into the EU. The Form A is issued by the competent government authority in the exporting country. It is provided by the exporter to the importer in the EU. It will normally

accompany the goods. Issue of Form A's ceased on 30 June 2020 (See next paragraph on the Registered Exporters System (REX)).

You will find further information in [Generalised System of Preferences \(GSP\)](#) on the Revenue website.

Registered Exporters System (REX)

The REX system provides for certification of origin on imports into the EU from certain countries under the GSP. It also provides for the certification of origin on preferential origin exports from the EU to Canada and Japan. It allows a registered exporter to certify preferential origin by including a specific origin declaration on the invoice or another commercial document identifying the exported products. GSP countries are progressively introducing REX since 1 January 2017. This process is ongoing

You will find further information in [Registered Exporters System \(REX\)](#) on the Revenue website.

You will find rates of duty in [TARIC](#) on the EU Commission website

Tariff quotas

A tariff quota is a limited amount of a particular product, which may be imported during a specified period with a reduced or zero rate of Customs Duty.

You will find further information in [Tariff quotas](#) on the Revenue website.

Returned goods relief

What is returned goods relief?

Returned goods are goods which have been exported from the EU and are subsequently re-imported. To qualify for relief the goods must be re-imported within three years from the date of export and must be in the same state as when they

were exported. Returned goods relief can be used if your overseas customer returns goods to you because they are damaged or are not what they originally ordered.

How can you get returned goods relief?

You do not need an authorisation to obtain returned goods relief. However, in order to support your claim for returned goods relief, you must be able to prove to Revenue that the goods are those which were originally exported from the EU. You must also establish their “duty status” at the time of original export. You will find further information about returned goods in [Goods re-imported into the European Union \(EU\)](#) on the Revenue website.

Your goods have been seized what can you do?

Seized goods may be validly claimed by the person from whom they have been seized, or by their owner, or a person authorised by him or her. To be valid, a claim must:

- be made within one calendar month from the date of seizure
- be made in writing
- be addressed to the Officer who seized the goods or to the District Manager in whose area the goods were seized or, to Revenue, Anti-Fraud Prosecution Unit 6, Compliance Branch 2, Business Division, Bridgend, Co. Donegal
- clearly state the claimant’s full name and address.

When a valid claim is received, Revenue may:

- offer settlement terms
- or
- institute legal proceedings for the forfeiture of the goods.

If a valid claim is not received, the goods are deemed by law to be forfeit to the State and Revenue may dispose of them.

When an excise offence is committed, in addition to seizure of the goods, the offender is liable to prosecution.

Can you appeal a decision made by Revenue?

Where Revenue proposes to take a decision that will adversely affect a person (for example a refusal of an authorisation), that person must be given an opportunity to express their point of view before the decision is taken. This principle is known as “right to be heard”. If this principle is availed of and the decision remains the same, it may be appealed. In such an event, Revenue will inform the person affected of this fact and outline the appeal procedures to him or her at the time of refusal.

When making an appeal you should set out in writing the basis for your appeal. You should enclose the related documents and forward it to the person from whom you received the written decision, within 30 days of that decision. You should note that the lodging of an appeal does not suspend the collection of customs debt. You will find further information in [Customs appeals](#) on the Revenue website.

Further information

If you need further general information about customs import procedures, you should contact us by:

- email at importpolicy@revenue.ie
- [MyEnquiries](#)
- Telephone at + 353 1 738 3676.