

Civil Aviation Manual

Customs Procedures Branch

Customs Division

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Queries: customsreliefs@revenue.ie
VPN 63229/63234

THIS MANUAL PROVIDES A GUIDE TO THE INTERPRETATION OF THE LAW GOVERNING THE CUSTOMS ASPECTS OF CIVIL AVIATION, AND SHOULD BE READ IN CONJUNCTION WITH THE RELEVANT REGULATIONS.

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SECTION 1. – INTRODUCTION AND DEFINITIONS.

1.1 Introduction

This Manual provides comprehensive information for operational staff with regard to the Customs activity surrounding the landing and departure of aircraft carrying passengers and goods. It provides guidance on the interpretation of the legislation governing Civil Aviation and flight activity at Irish aerodromes. This manual should be read in conjunction with the [Manual on Customs Control of Small Aerodromes](#) which provides detailed information for Enforcement Staff regarding the general control of smaller aerodromes.

1.2 Definitions

For the purposes of these Instructions the following definitions apply:

“UCC” means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code

“DA” means the Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015

“IA” means the Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015

“Union goods” means goods;

- (i) wholly obtained in the Customs territory of the Union and not incorporating goods imported from countries or territories not forming part of the Customs territory of the Union,
- (ii) imported from countries or territories not forming part of the Customs territory of the Union which have been released for free circulation,
- (iii) obtained or produced in the Customs territory of the Union, either from goods referred to in the second indent alone or from goods referred to in the first and second indents above.

(Article 5(23) of the UCC).

The following goods shall be considered as wholly obtained in a single country or territory:

- (i) mineral products extracted within that country;
- (ii) vegetable products harvested therein;
- (iii) live animals born and raised therein;
- (iv) products derived from live animals raised therein;
- (v) products of hunting or fishing carried on therein;
- (vi) products of sea-fishing and other products taken from the sea outside a country’s territorial sea by vessels registered or recorded in the country concerned and flying the flag of that country;
- (vii) goods obtained or produced on board factory ships from the products referred to in subparagraph (vi) originating in that country, provided that such factory ships are registered or recorded in that country and fly its flag;

- (viii) products taken from the seabed or subsoil beneath the seabed outside the territorial sea provided that that country has exclusive rights to exploit that seabed or subsoil;
- (ix) waste and scrap products derived from manufacturing operations and used articles, if they were collected therein and are fit only for the recovery of raw materials;
- (x) goods which are produced therein exclusively from goods referred to in sub-paragraphs (i) to (ix) or from their derivatives, at any stage of production.

(Article 31 of the DA).

“Third country goods” means goods from countries or territories not forming part of the Customs territory of the Union which have not been released for free circulation within the meaning of Article 10 (1) of the Treaty of Rome establishing the European Economic Community.

Third country goods includes goods entering the State from the following territories (where the goods in question are liable to VAT and/or excise duty):

- (i) the Canary Islands;
- (ii) the Channel Islands;
- (iii) the French overseas departments;
- (iv) Mount Athos (Greece); and
- (v) the Aland Islands.

These territories, whilst being part of the Customs territory of the Union, are not part of its fiscal territory and do not apply the Union VAT and Excise Regimes.

“Union airport” means any airport situated in customs territory of the Union.

(Article 1(7) of the DA).

“International Union airport” means any Union airport which, having been so authorised by the customs authorities, is approved for air traffic with third countries. The international Union airports in the State are Dublin, Cork and Shannon.

(Article 1(6) of the IA).

[List of the International Union Airports](#)

“Aerodrome” means a defined area on land or water, including any buildings, installations, and equipment, intended to be used either wholly or in part for the arrival, departure and surface movement of aircraft and also includes an area, whether on land or water or on a building or other structure or elsewhere, intended for use for landing or taking off by an aircraft capable of descending or climbing vertically.

(Article 2 of the Irish Aviation Authority (Aerodrome and Visual Ground Aids) Order 2008 - [\(S.I. 355 of 2008\)](#)).

“Examination station” means a part of, or a place or space at, a customs airport approved under paragraph (2) of Article 6 of the Customs and Excise (Aircraft) Regulations 1964 ([S.I. 189/1964](#)).

“Aircraft stores” means dutiable articles loaded free of excise duty and customs duty and VAT on aircraft operating on an international air service. “Aircraft stores” includes goods of a consumable and non-consumable nature. The VAT relief is only allowed in respect of stores for aircraft operating chiefly for reward on international routes.

“Duty-free stores” means goods loaded free of excise duty for sale free of excise duty and/or VAT to passengers and/or crew within the framework of the duty-free allowances provisions.

“Stores” includes aircraft stores and duty-free stores as defined above.

“Customs airport” means an aerodrome appointed under paragraph (1) of Regulation 6 of the 1964 to 1967 Regulations as amended, as an airport for the landing or departure of aircraft for the purpose of the enactments relating to Customs. The Customs airports in the State are Dublin, Cork and Shannon.

“Intra-Union flight” means the movement of an aircraft between two Union airports, without any stopovers, and which does not start from or end at a non-Union airport.

(Article 1(7) of the IA).

“Intra-Union traffic” means traffic consisting of persons (irrespective of residence) and/or Union goods moving between Member States of the Union.

“Third country traffic” means traffic other than intra-Union traffic.

“Tourism or business aircraft” means private aircraft intended for journeys whose itinerary depends on the wishes of the user.

(Article 1(12) of the IA).

“Officer” means officer of the Revenue Commissioners.

“the 1964 to 1967 Regulations as amended” means the [Customs and Excise \(Aircraft\) Regulations, 1964](#), as amended by the [Customs and Excise \(Aircraft\) \(Amendment\) Regulations, 1967](#), as amended by [Regulation 11 of the European Communities \(Customs\) \(No.2\) Regulations, 1992](#).

1.3 Doubts and difficulties

Any cases of doubt or difficulty should be referred to the local Assistant Principal in the first instance. Difficulties, which cannot be resolved in this manner, should be reported to Customs Procedures Branch, Customs Division, who may be contacted by telephone at 067- 63229/63234 or by fax at 067 - 32373.

SECTION 2. - LAW, REGULATIONS AND GENERAL PROCEDURE.

2.1 Law

For Revenue purposes, aircraft arriving in or departing from the State are governed, by the [Customs and Excise \(Aircraft\) Regulations 1964](#) and [the Customs and Excise \(Aircraft\) \(Amendment\) Regulations 1967](#) (the Regulations).

The Regulations were amended by Regulation 11 of [S.I. No. 431 of 1992](#) with regard to intra-Union flights and traffic.

Military aircraft do not come within the provisions of the Regulations and their operations are not to be interfered with by Officers. However, any suspicion of illicit traffic by such aircraft is to be brought to the notice of the Assistant Principal in the District.

The Irish Aviation Authority (The IAA) issues licenses in respect of aerodromes authorising their use as regular places for departure and landing of aircraft carrying passengers or goods for hire or reward. Such licenses are issued subject to terms and conditions specified by the IAA, and these may be revoked for non-compliance with the conditions set. Aerodromes may not be used for departure or landing by aircraft carrying passengers or goods for hire or reward, except in the case of an emergency landing, unless they have been licensed accordingly.

(Article 5 of the Irish Aviation Authority (Aerodromes and Visual Ground Aids) Order, 2008 – [S.I. 355 of 2008.](#))

2.2 General effect of the Regulations

The general effect of the Regulations is that: -

- (i) aircraft engaged in third country traffic arriving in the State, except where permitted by Revenue (see paragraphs [11.2](#) and [11.3](#)), must first land at a Union airport and all Customs formalities in relation to the aircraft, its cargo, stores and passengers must be completed at the Union airport (see sections 4 to 7 inclusive);
(Regulations 7, 8 and 9 of the Regulations as amended).
- (ii) the landing of any aircraft either engaged in third country traffic elsewhere than at a Union airport or an aerodrome approved as appropriate under paragraphs [11.2](#) and [11.3](#) must be shown to be a forced landing and must be reported forthwith to an Officer or to a member of the Garda Síochána (see paragraph [12.1](#));
(Regulations 7 and 20 (1)(a) of the Regulations as amended).
- (iii) aircraft departing on a flight to a destination outside the Customs territory and/or the fiscal territory of the Union must not, except where otherwise permitted by Revenue (see paragraphs [11.2](#) and [11.3](#)), depart from any place other than a Union airport;
(Regulation 10 of the Regulations as amended).

- (iv) If it appears to an Officer that an aircraft is intending or likely to depart for a destination outside the Customs territory and/or the fiscal territory of the Union, from any place other than a Union airport or an aerodrome approved under paragraphs [11.2](#) and [11.3](#), he/she may give such instructions and take such steps by way of detention of the aircraft or otherwise as appear to him/her necessary in order to prevent the flight; (Regulation 18 of the Regulations as amended); and
- (v) Officers have a right of access to all aerodromes, whether Union airports or licensed/unlicensed aerodromes, and a right to board and inspect any aircraft and any goods loaded thereon. (Regulation 23 of the Regulations as amended).

2.3 Approval of places of landing and/or departure

Aerodromes must be approved for the arrival and/or departure of flights (regardless of whether the flights are of an intra - Union or third country nature).

(Regulations 7, 9 and 10 of the Regulations as amended).

See paragraphs [11.1](#), [11.2](#) and [11.3](#) regarding the conditions of approval for third country and intra - Union flights.

2.4 Offences

A summary of the position is as follows:-

- (i) the penalty for a breach of the Regulations, as amended, is provided by [Section 9 \(2\), Finance Act, 1950](#), as amended by [Section 18 of the Customs and Excise \(Miscellaneous Provisions\) Act, 1988](#) i.e. a fine not exceeding €1,265. The offender may either be detained or proceeded against by summons. Any goods in respect of which an offence has been committed will be forfeited;
- (ii) the ordinary provisions of the Customs Acts apply to goods imported and exported in aircraft and to persons importing and exporting them, subject to the modifications and exclusions specified in the First, Second and Third Schedules of the Regulations as amended. Among the Sections applicable to aircraft are Sections 66 and 67 of the Customs Consolidation Act, 1876, which provide for the forfeiture of prohibited or uncustomed goods concealed in the baggage of passengers, and of any goods concealed in any package to deceive Officers of Customs and Excise. (Regulation 25 of the Regulations as amended);
- (iii) Section 177 of the Customs Consolidation Act, 1876, applies to goods imported in aircraft in so far as that Section relates to the importation of prohibited goods or provides for the forfeiture of goods removed from a quay, wharf or other place previous to the examination (if required) thereof by the proper Officer, or of goods prohibited to be exported which are found in a package containing non-prohibited goods;

- (iv) Section 186 of the Customs Consolidation Act, 1876, applies to goods carried in aircraft in so far as it imposes a penalty on persons importing or bringing into the State any prohibited or restricted goods contrary to such prohibition or restriction, or knowingly harbouring, etc., prohibited, restricted or uncustomed goods, or being knowingly concerned in carrying, removing, etc., such goods with intent to defraud the Revenue of duty or to evade any prohibition or restriction;
- (v) where an offence is committed under Section 186, an Officer has power to arrest the person committing the offence, if urgent necessity should arise; and
- (vi) all goods brought into the State in aircraft are restricted goods inasmuch as they may only be landed at certain approved places and aircraft used in the conveyance of forfeited goods are liable to forfeiture.
([Section 9\(3\) of the Finance Act 1950](#)).
- (vii) Where an offence may have been committed, Officers are at all times to be guided by the instructions contained in the C. & E. Enforcement Procedures Manual.

2.5 Authorised agents

The term “authorised agent” as used in these instructions means a responsible person who represents an airline, aircraft owner or aircraft operator and who is duly authorised by such airline, owner or operator to act on all matters pertaining to the entry and clearance of its aircraft, crew, passengers, cargo or stores. In the case of airline companies, owners or operators whose headquarters are outside the State, such agents must hold a power of attorney from the headquarters of the company, owner or operator concerned. (See also the Customs Import Procedures Manual regarding declaration of cargo).

2.6 Relations with airport officials and others

Staff are to endeavor to ensure that the official Customs presence in airports does not give rise to friction with airport or airline staff, other service agencies or travellers. Officers are to exercise their powers with discretion and tact and in accordance with guidelines relating to the exercise of these powers. Officers should ensure that the Charter of Rights is adhered to in respect of all dealings with Revenue customers.

SECTION 3. - INTRA-UNION FLIGHTS AND TRAFFIC.

3.1 Law

Regulation 11 of the European Communities (Customs) (No. 2) Regulations, 1992, ([S.I. No. 431 of 1992](#)) amended the Regulations with regard to intra-Union flights to take account of the completion of the single market.

3.2 Effect of Regulation 11 of S.I. No. 431 of 1992 on civil aircraft

3.2.1 General

Regulation 11 of [S.I. No. 431 of 1992](#) amends Regulations 2, 7, 8, 9, 10, 16 and 20 of the Regulations. As a consequence, Customs controls do not apply in respect of intra-Union flights provided that:-

- (i) no third country goods are carried on board;
- (ii) no stores are carried on board;
- (iii) no passengers who have originated in a non-EU country and not cleared at another EU airport are on board;
- (iv) no goods carried on board are being exported to a non-EU Member State; and
- (v) Customs intervention is not necessary for purposes connected with the enforcement of a prohibition or restriction on importation or exportation.

However, where it is suspected that drugs are on board, the provisions of the Customs and Excise Enforcement Procedures Manual apply.

3.2.2 Private aircraft

Regulation 11 of [S.I. No. 431 of 1992](#) amended Regulations 8 and 11 of the Regulations specifically in relation to private aircraft. Customs controls, other than the requirements to take the aircraft to the examination station and report do not therefore apply in respect of the pilot of an intra-Union flight arriving at a Customs airport provided that:-

- (i) no third country goods are carried on board;
- (ii) no prohibited or restricted goods are carried on board;
- (iii) no stores are carried on board; and
- (iv) no passengers who have originated in a non-EU country and not cleared at another EU airport are on board (see also paragraph 3.4.1).

Regulation 11 of the Regulations provides that Revenue may, subject to such conditions as they may think fit to impose, dispense with some or all of its requirements where it is of the opinion that

this would not impinge on the enforcement of export prohibitions or restrictions nor on the control of goods being exported to a non-Member State of the EU (see also paragraph 3.4.2).

3.3 Reports inwards and declarations outwards (other than private aircraft – see Paragraph 3.4)

Although provision in law still exists (Regulation 8 (1)(b)(ii) and Regulation 11(2)(b) of the 1964 to 1967 Regulations as amended), formal report inwards/declaration outwards for aircraft transporting Union goods only between Ireland and other EU Member States is not to be sought.

3.3.1 Reports inwards

Union traffic

Formal report is not required for aircraft carrying only Union goods on arrival in the State from other Member States. However, the cargo manifest is required for prohibition/restriction control purposes and the carrier/agent should lodge the manifest electronically, prior to or immediately on arrival of the aircraft.

Mixed traffic

Where an aircraft on arrival from another Member State is carrying both Union and non-Union goods, a formal report must be made.

Additionally, a full cargo manifest must be lodged electronically. The carrier/agent should be requested to lodge this prior to or immediately on arrival of the aircraft for prohibition/restriction control purposes.

Treatment of reports and cargo manifests

Reports are to be dealt with as per the Customs Import Procedures Manual. Details of electronic cargo manifests lodged will be available for perusal by Units involved in post-importation controls.

3.3.2 Declarations outwards

No declaration outwards is required in respect of aircraft departing for other Member States and in normal circumstances, formal clearance outwards need not be issued unless requested.

Cargo manifests/loading lists

For prohibition/restriction control purposes, a cargo manifest is required to be lodged electronically.

Treatment of cargo manifests

Details of electronic cargo manifests lodged will be available for perusal by Units involve in post-exportation controls.

3.4 Intra-Union private aircraft carrying passengers and/or Union goods only

3.4.1 Arrivals at International Union Airports

Where a private aircraft lands at an international Union airport, the pilot-in-command is required to inform Customs on arrival and lodge a cargo manifest of any goods carried. This requirement may be dispensed with where the Assistant Principal is satisfied that sufficient flight information is maintained by the airport authorities or other independent sources, e.g. air traffic control or handling agents and is available for Customs inspection.

3.4.2 Departures from International Union Airports

Where a private aircraft departs from an international Union airport a cargo manifest of any goods carried must be lodged electronically. This requirement may be dispensed with where the Assistant Principal is satisfied as at paragraph 3.4.1 above.

3.4.3 Baggage

The baggage of persons arriving or departing on an intra - Union flight by a tourist or business aircraft is not to be subject to any Customs controls except for selective checks carried out in the particular circumstances set out in the [Baggage Control and Examination Manual](#).

3.5 Arrivals/departures at places other than International Union Airports

Revenue may not refuse permission to the pilot of an aircraft making an intra-Union flight, (which is not carrying either third country goods or passengers who have originated in a non-EU country and not cleared at another EU Airport), to land at a place other than a Customs airport, save where such refusal is necessary for the purposes of enforcing a prohibition or restriction on importation or exportation (see paragraph 3.2.1).

(Regulations 7 and 9 of the 1964 to 1967 Regulations as amended).

Revenue may not refuse permission to the pilot of an aircraft making an intra-Union flight to depart from a place other than a Customs airport save where such refusal is necessary for the purposes of:-

- (i) enforcing a prohibition or restriction on importation or exportation; or
- (ii) controlling the exportation of goods to a non-Member State.

(Regulation 10 of the Regulations as amended).

Approvals

Aircraft engaged in an intra-Union flight should not land at or depart from a place other than a Customs or International Union Airport, save in the case of an emergency landing unless such place has been approved for such traffic as described in [Section 11](#).

Attendance

Attendances for clearance of intra-Union flights will not normally arise in the absence of suspicion.

SECTION 4. - ARRIVALS AT CUSTOMS AIRPORTS.

Note: The instructions in this Section are to be read in conjunction with the Customs Import Procedures Manual where detailed information is available in relation to imports by air, rummage of the aircraft, the procedures for dealing with cargo, declarations for imported goods etc.

4.1 Customs airports

There are three Customs airports in the State, viz,

- (i) Cork Airport.
- (ii) Dublin Airport.
- (iii) Shannon Airport.

In general, when being unloaded from aircraft, all goods must be deposited in a defined area. A secure transit shed has also been approved at each airport. Limited Customs facilities are also provided at certain other airports and aerodromes (see paragraphs [11.2](#) and [11.3](#)).

Assistant Principals are to ensure that areas designated at Customs Airports, transit sheds and extensions thereof under their control are properly approved for Customs purposes.

Save as permitted by Revenue, all flights arriving from or departing for third countries or areas outside the fiscal territory of the Union i.e.:-

- (i) the Canary Islands;
- (ii) the Channel Islands;
- (iii) the French overseas departments;
- (iv) Mount Athos (Greece); and
- (v) the Aland Islands

and all flights carrying:-

- (i) third country goods; or
- (ii) passengers who have originated in a non-EU country and not cleared at another Union airport; or
- (iii) goods subject to import/export prohibition or restriction

may not land at or take off from an airport, aerodrome, airstrip or any place other than a Customs or international Union airport.

(Regulations 7 and 9 of the Regulations as amended).

Similarly, all flights departing with goods intended for export from the EU must take off from a Customs or international Union airport unless permitted by Revenue.

(Regulation 10 of the Regulations as amended).

4.2 Account of arrivals and departures

An account of all arriving and departing aircraft engaged in third country traffic must be available at the Customs airport. This account may be provided by the airport authority or may be ascertained from some other suitable source, e.g. air traffic control or handling agents.

4.3 Aircraft to be brought to the Examination Station

The pilot of every arriving aircraft engaged in third country traffic must immediately on landing bring the aircraft to the Examination Station. Should the pilot for any sufficient reason (e.g., damage to the aircraft) be unable to do so, the report is to be immediately made and the cargo is then to be removed under the supervision of an Officer to the Examination Station.

4.4 Crews' effects

Reduced passenger traveller allowances in respect of tobacco products and alcoholic drinks (including wine) apply to the crew of an aircraft arriving from a third country. The allowances for these goods are outlined in Appendix 4 of the Manual on the Control and Examination of Baggage. For other goods, the normal third country passenger allowances also apply to crew.

Crews' baggage and effects are to be subject to normal Customs controls.

4.5 Dutiable aircraft equipment

No official cognisance is to be taken of any article of a dutiable nature which at importation forms part of the structure, mechanism or normal equipment of an aircraft arriving in this country after a voyage abroad, provided such article is not removed from such aircraft for use for any other purpose.

4.6 Non-arrival of aircraft

If the Officer at a Customs airport or the Officer responsible for an approved aerodrome has received advice of the departure of an aircraft from another airport/aerodrome within the State after a forced landing there (see [Section 12](#)) and if the aircraft does not arrive within 24 hours, the facts are to be investigated and reported to the Assistant Principal.

SECTION 5. - PROCEDURE APPLICABLE TO AIRCRAFT ENGAGED IN THIRD COUNTRY TRAFFIC WHICH CARRIES PASSENGERS OR GOODS FOR DISEMBARKATION OR UNLOADING AT MORE THAN ONE CUSTOMS AIRPORT.

5.1 General

Where an arriving aircraft engaged in third country traffic does not terminate its flight at the first Customs airport of arrival in the State, and uncleared passengers, cargo or stores remain on board the aircraft for disembarkation or unloading at any other Customs airport in the State, the procedure set out in the following paragraphs is to apply.

5.2 Passengers

The Customs examination of passengers bound for another Customs airport, and of their baggage, is to be deferred until the arrival of the aircraft at the second airport.

5.2.1 Domestic passengers

Detailed instructions regarding the Customs treatment of passengers and their baggage are contained in the Manual on the Control and Examination of Baggage.

5.3 Crew members

All crew members who leave the aircraft at the first Customs airport of arrival are to be subjected to normal Customs controls there. Where uncleared passengers and baggage are carried to the second Customs airport, the crew's baggage and effects are to be subjected to normal Customs controls at the second Customs airport also, whether or not these were examined at the first Customs airport (see also paragraph 4.4).

5.4 Cargo

Cargo, which has been manifested at the airport of departure outside the State for unloading at the second Customs airport, is normally to remain on board the aircraft for clearance on its arrival there.

5.5 Stores

The unloading of stores at the first Customs airport of arrival in the State need not be required, provided that: -

- (i) lockers or compartments provided on the aircraft are secured by numbered company seals; and
- (ii) the list of stores to be unloaded on arrival of the aircraft at the second Customs airport is attached to the stores.

5.6 Documentation

The cargo manifests to be produced at each airport are those relating to the goods to be unloaded at that particular airport.

For documentation required when dutiable stores are left on board, see paragraph [5.5](#) above.

5.7 Carriage of Cargo

5.7.1 Free Circulation Cargo

Cargo in free circulation may be loaded at the first Customs airport. A cargo manifest of these goods (declaring the goods as “C” status) should be made available to Customs at the first Customs airport.

5.7.2 Mixed Free Circulation and non-Free Circulation (T1) Cargo

On arrival of the aircraft at the second Customs airport all T1 cargo on board is to be deposited in an approved temporary storage facility. A cargo manifest of the “C” status goods should also be lodged electronically to Customs at this airport. The Officer should ensure that T1 goods are not released in error as free circulation goods from the temporary storage facility.

5.7.3 Non-Free Circulation Cargo

Cargo, not in free circulation, being removed unexamined from the Customs airport of arrival to another Customs airport in the State for clearance there under the Simplified Transit Procedure may also be carried between the two Customs airports, by air or by road as described in [Section 6](#).

5.8 Diverted aircraft

The foregoing procedure is to be applied to aircraft, which, owing to bad weather or other unavoidable cause, are diverted to a Customs airport other than that for which they were originally bound, but to which they later proceed. The procedure is also to apply in the case of a change of aircraft for technical reasons where cargo, passengers and their baggage remain airside.

SECTION 6. - SIMPLIFIED PROCEDURES FOR THE MOVEMENT OF NON-UNION GOODS BETWEEN THE CUSTOMS AIRPORT OF ARRIVAL AND ANOTHER CUSTOMS AIRPORT IN THE STATE.

Note: The instructions in this Section are to be read in conjunction with the Transit Manual where detailed information is available in relation to all aspects of Transit.

6.1 General

Non-Union goods may be moved (under the simplified procedures for transport by air), from a Customs airport of arrival to another Customs airport in the State:-

- (i) by air, using the simplified procedures for transport by air, where authorised; or
- (ii) by road, using the Union Transit procedure using the NCTS.

6.2 Removal by air

Where non-Union goods are held in an approved transit shed at a Customs airport, they may be moved by air to another Customs airport in the State under the simplified procedures for transport by air, where authorised. The procedure to be followed is set out in the Transit Manual.

6.3. Clearance or onward movement of non-Union goods at a Customs airport

Where non-Union goods at a Customs airport are:-

- (i) to be customs cleared there, the provisions of the Customs Import Procedures Manual apply, or
- (ii) to move under a Transit to another Member State by air or by road, the instructions at Section 7 apply, or
- (iii) to move to a third country : -
 - by air, they are to be noted as “T1” goods on the manifest; or
 - by road, the Community Transit (T1) procedure (NCTS) is to be used.

(Refer to the Transit Manual for further detailed information.)

SECTION 7. - PROCEDURE FOR THE MOVEMENT OF NON-UNION GOODS FROM A CUSTOMS AIRPORT OF ARRIVAL IN THE STATE TO ANOTHER MEMBER STATE.

Note: The instructions in this Section are to be read in conjunction with the Transit Manual where detailed information is available in relation to all aspects of Transit.

7.1 General

Non-Union goods may be moved from the Customs airport of arrival to another Member State:-

- (i) by air using the standard NCTS (T1) procedure or using the simplified procedures for transit by air, where authorized
(Articles 233(4)(e) of the UCC, and Article 320 of the IA, Articles 191 and 199 of the DA and Articles 27 and 52 of the TDA); or
- (ii) by road using the standard NCTS (T1) procedure.
(Article 233 of the UCC).

7.2 Removal by air or by road using the NCTS (T1) procedure

Where non-Union goods are placed in an approved transit shed at a Customs airport they may be moved by air or by road to another Member State using the standard NCTS (T1) procedure.

7.3 Simplified Procedure for transport by air

Where non-Union goods are placed in an approved transit shed at a Customs airport, they may be moved by air to an International Union airport in another Member State using the simplified procedures for transport by air, where authorised. In all such cases the electronic transport document i.e. electronic manifest should be noted "T1". Occasional checks should be carried out at destination to compare the import cargo manifest against the Transit manifest to determine if any irregularities are identified.

SECTION 8. - DEPARTURE OF AIRCRAFT ENGAGED IN THIRD COUNTRY TRAFFIC.

Note: The instructions in this Section are to be read in conjunction with the Customs Export Procedures Manual where detailed information is available in relation to exports by air, the procedures for dealing with cargo, declarations for exported goods etc.

8.1 General

Prior to the departure of an aircraft engaged in third country traffic, the approved handling agent for the flight is to lodge a cargo manifest electronically in respect of all goods on board. A list of all stores loaded is to be attached to the stores for inspection if required.

8.2 Dutiable stores - aircraft departing to a third country via other Customs airports

Dutiable stores loaded at the first Customs airport on a flight departing for a third country must be placed under company seals there. The stores list should be noted with the number of the seals and attached to the stores for inspection if required. The Officers at such other Customs airports are to ensure that the seals are not broken nor any stores consumed or sold to passengers, prior to the aircraft's final departure to a third country.

8.3 Sale and use of stores on board aircraft in transit

Where an aircraft engaged on an international flight stops at one or more international Union airports within the State without an intermediate landing in the territory of another State and without embarking and disembarking any domestic passengers within the State, the sale and use of stores on board the aircraft may be permitted.

When the operator gives notice that it is intended to embark and disembark domestic passengers, the stores must be placed under company seal on arrival and if the aircraft is boarded, the Officer at the second or subsequent airport is to verify that the seals are intact on arrival.

SECTION 9. - EXEMPTION FROM DUTY OF ARTICLES (INCLUDING AIRCRAFT STORES) REQUIRED FOR INTERNATIONAL AIR SERVICES

9.1 End-Use

Relief from Customs duty applies under the “End - Use” provisions for certain goods imported for use in the field of Civil Aviation as set out in Part I, Section II of the Combined Nomenclature. This relief does not extend to VAT or Excise duty. Please see the End-Use Manual for further information.

9.2 Other reliefs

Under the [Chicago Convention](#) and various EU Regulations, a wide range of reliefs from Customs duty and/or VAT and/or Excise and/or VRT are available to aircraft on international air services.

The Chicago Convention Commencement Order, 1947 ([S.I. No. 109 of 1947](#)) gives effect to the Chicago Convention in the State and a list of the countries which are contracting Parties is at [Contracting Parties to the Chicago Convention](#).

The following is a summary of the various reliefs which can be granted under the relevant provisions: -

Item(s)	Relief provision
<p><i>Aircraft</i> on a flight to, from or across the territory of another contracting State to the Chicago Convention are admitted temporarily free of Customs duty subject to normal Customs controls.</p> <p><i>Fuel, lubricating oils, spare parts, regular equipment and aircraft stores</i> on board an aircraft of a contracting State and retained on board on leaving the State are exempt from Customs duty. This exemption applies to any quantities or articles unloaded provided that they remain under Customs supervision.</p>	<p><i>Customs duty</i> - Article 24 of the Chicago Convention.</p>
<p><i>Fuel, lubricating oils, spare parts (including engines), regular equipment and aircraft stores</i> on board an aircraft used or to be used by a transport undertaking operating for reward chiefly on international routes.</p>	<p><i>VAT</i> - Zero rate applies (Schedule 2, paragraph 4, subparagraph (5) of the VAT Consolidation Act, 2010- S.I. 31/2010).</p>
<p><i>Spare parts and equipment</i> imported for incorporation in or use on an aircraft of another contracting State to the Chicago Convention engaged in international air navigation are admitted free of Customs duty, subject to normal Customs controls.</p>	<p><i>Customs duty</i> - Article 24 of the Chicago Convention.</p>

<p>Aircraft imported under the temporary importation procedure (see Section 5 of the Temporary Importation Manual).</p>	<p>Customs duty - Article 212 of the DA .</p> <p>VAT – Articles 70 and 71 of Council Directive 2006/112/EC and Regulation 14 of the Value-Added Tax Regulations 2010 (S.I. 639 of 2010)</p>
<p>Spare parts, accessories and equipment, including the gear used to stow, secure or protect goods imported under the temporary importation procedure (see Section V of the Temporary Importation Manual), with or separately from the aircraft for which they are intended. The spare parts must be used solely to carry out minor repairs or routine maintenance to the aircraft.</p>	<p>Customs duty - Article 212 of the DA, VAT – Articles 70 and 71 of Council Directive 2006/112/EC and Regulation 14 of the Value-Added Tax Regulations 2010 (S.I. 639 of 2010)</p>
<p>Ground equipment and security equipment listed in Recommended Practice 4.39 to Annex 9 of the Chicago Convention (see Appendix 3). This relief is granted only on the basis of reciprocity within the framework of Air Transport Agreements entered into by the State/EU with certain Countries, which are contracting Parties to the Chicago Convention. (A list of the countries with which Agreements are in place is at Appendix 4).</p>	<p>Customs duty - Article 128(g) of Council Regulation (EC) 1186/2009.</p> <p>VAT – Article 93(c) of Council Directive 2009/132/EC.</p> <p>Vehicle Registration Tax (where applicable) - Section 134(4) of the Finance Act, 1992.</p>
<p>Aircraft stores taken on board in the State for use on outbound aircraft.</p>	<p>Excise duty – Section 77(aa) of the Finance Act 2003, as inserted by Section 75(c) of the Finance Act 2012, provides relief from alcohol products tax for aircraft stores.</p> <p>Section 77(1)(e) of the Finance Act 2005, as substituted by Section 76(f) of the Finance Act 2012 provides a relief from tobacco products tax for aircraft Stores.</p> <p>VAT - zero rate applies in respect of stores for aircraft operating for reward chiefly on international routes (Schedule 2, paragraph 4, subparagraph (5) of the VAT Consolidation Act, 2010).</p>
<p>Fuel taken on board in the State for use on outbound aircraft.</p>	<p>VAT - zero rate applies in respect of fuel for aircraft operating for reward chiefly on international routes (Schedule 2, paragraph 4, subparagraph (5) of the VAT Consolidation Act, 2010).</p> <p>Excise duty - see Section 10.</p>

VAT at the rate of zero per cent also applies to the supply, modification, repair, maintenance and hiring of aircraft used or to be used by a transport undertaking operating for reward chiefly on international routes and also to the supply, repair, maintenance and hiring of equipment incorporated or used in such aircraft.

(Schedule 2, paragraph 4, subparagraph (5) of the VAT Consolidation Act, 2010).

9.3 Exemption from Excise Duty for Aircraft Stores

9.3.1 Law

Regulation 25 of the Customs and Excise (Aircraft) Regulations, 1964 (S.I. No. 189 of 1964) as amended by the Customs and Excise (Aircraft) (Amendment) Regulations, 1967 (S.I. No. 131 of 1967) and the European Communities (Customs) (No. 2) Regulations, 1992 (S.I. No. 431 of 1992) applies the ships' stores provisions (Section 126 of the Customs Consolidation Act, 1876 as amended by Section 25 of the Finance Act, 1967 and Section 94 of the Finance Act, 1997) to aircraft stores. Section 77(aa) of the Finance Act 2003, as inserted by Section 75(c) of the Finance Act 2012, provides a relief from alcohol products tax for aircraft stores. Section 77(1)(e) of the Finance Act 2005, as substituted by Section 76(f) of the Finance Act 2012, provides a relief from tobacco product tax for aircraft stores.

9.3.2 Extent of exemption

Dutiable goods for use as consumable stores on aircraft operating on an international air service using or involving the use of an airport in the State are to be regarded as eligible for relief from Excise Duty. No minimum or maximum limit need be placed on the quantities of excise products loaded on aircraft as stores, provided the Officer is satisfied in each case that, having regard to the circumstances of the flight, the quantity sought is reasonable. The quantities loaded should relate to the amounts which are likely to be consumed taking into account the numbers of crew and eligible passengers on board and the likely duration of the flight. The conditions relating to the loading of aircraft stores also apply.

Subject to these instructions and provided that the aircraft stores are not re-landed and/or released for consumption in the State and that any necessary Excise licenses are held, the aircraft stores may be supplied free of Excise duty (for on board consumption).

9.3.3 Conditions of duty-free admission and delivery of aircraft stores

Excise products coming within the scope of paragraph 9.3.1 may be imported or delivered from a bonded warehouse free of Excise duty to authorised persons subject to the following conditions and to the authorised persons providing security: -

- (i) The authorised persons must have tax warehouse approval at the airport.
- (ii) Excise products intended for delivery, on importation, to authorised persons are to be entered on a SAD declaration. The address of the authorised persons and the airport to which the goods are to be removed is to be stated on the SAD.

An additional copy of the invoice is to be provided at the time of declaration unless the SAD gives full particulars of the excise products.

In the case of excise products intended for delivery from bonded warehouses, a home consumption warrant is to be presented, on which the name of the authorised persons and the airport to which the goods are to be removed is to be stated.

- (iii) The export procedure (a completed SAD) must be used where Union goods are delivered tax exempt as aircraft stores, regardless of the destination of the aircraft. Available simplifications for aircraft stores should be allowed as much as possible in accordance with Articles 182 – 184 of the UCC, Article 150 of the DA and Articles 233 – 236 and 335 of the

IA. Operators involved in the supply of aircraft stores may be authorised by customs to enter in their records the exported goods and to report their export operations on a periodic basis after the goods have left the customs territory of the Union. The following simplified CN codes should be used in export declarations for aircraft stores:

- 99302400: goods from CN chapters 1 to 24
- 99302700: goods from CN chapter 27
- 99309900: goods classified elsewhere.

- (iv) The excise products are to be removed direct to the airport.
- (v) If aircraft stores are delivered to authorised persons, the conditions of approval for the tax warehouse apply.

9.3.4 Inspection of records, etc., and enquiries as to use

The conditions of approval for the tax warehouse and the conditions relating to the loading of aircraft stores apply.

9.3.5 Approved aircraft Stores

Applications for approval of tax warehouses are to be submitted by the Assistant Principal, with his/her report thereon, to the Region/LCD. Approvals for tax warehouses should be signed by Principal Officers that have been authorised to sign such approvals under the terms of Section 100 (2) of the Finance Act 2003.

9.3.6 Goods withdrawn from approved use

Applications to withdraw goods from approved use otherwise than for re-exportation or re-warehousing, e.g., for disposal to persons or firms within the State, may, in the absence of special circumstances, be dealt with by the Officer who is to see that the proper Excise duty is paid in each case. An entry on Form C. & E. 1087 is to be required where payment of duty arises.

9.3.7 Documents and accounts

The hard-copy SAD, together with the relative invoice or copy thereof, where necessary, is to be forwarded as an advice to the Tax Warehouse Keeper at the airport. In the case of deliveries from a bonded warehouse, the excise products are to be advised to the Warehouse Keeper by a covering document, suitably amended. When the excise products have been received and the record thereof in the stock account verified, acknowledgment of the receipt is to be given on the hard-copy SAD or covering document, as the case may be, which is then to be returned to the bonded warehouse from which it was received.

A record of the transaction is to be maintained by both the warehouses concerned for a period of three years for audit purposes.

9.4 VAT on aircraft stores

The zero rate of VAT applies in respect of aircraft stores for aircraft operating for reward chiefly on international routes (Schedule 2, paragraph 4, subparagraph (5) of the VAT Consolidation Act, 2010).

9.5 Fuel

The instructions at Section 10 apply regarding excise duty on fuel for aircraft. VAT at the zero rate applies in respect of fuel for aircraft operating for reward chiefly on international routes (Schedule 2, paragraph 4, subparagraph (5) of the VAT Consolidation Act, 2010).

9.6 VRT

The procedures for VRT exemption in respect of vehicles for use in connection with international air services are set out in [paragraph 2.1.9 of the VRT Manual](#).

9.7 Payment of Import VAT on certain Aircraft

Attention is directed to the [Customs Manual on Import VAT](#) regarding the liability of aircraft, on outright importation, to VAT.

SECTION 10. - EXCISE DUTY ON FUEL FOR AIRCRAFT.

The provisions governing the use of mineral oil as aircraft fuel are contained in Mineral Oil Tax Law. Section 100 of the Finance Act 1999, as substituted by Section 78(1)(q) of the Finance Act 2012, provides for a relief from excise duty on heavy oil intended for use, or to have been used, as fuel for the purpose of air navigation other than private pleasure flying. Queries with regard to excise duty on fuel for aircraft should be referred to Excise Branch.

SECTION 11. – CUSTOMS APPROVAL OF AERODROMES.

Note: The instructions in this Section are to be read in conjunction with those in Sections 3 and 4, and with those contained in the Manual on Customs Control of Small Aerodromes.

11.1 General

Revenue approval is required for all aerodromes that cater for the arrival or departure of international flights including intra-Union and third country. This enables Revenue to impose conditions upon the operators of such aerodromes in order to maximise the effectiveness of controls, while at the same time facilitating user interests.

11.2 Types of Approvals

There are 3 different types of aerodrome approvals as follows:

(i) Customs Airport approval

This type of approval is given to airports that are engaged in regular scheduled flights to other EU and Third countries. Such approval has been given to Dublin, Cork and Shannon airports. These approvals are issued under the terms of Regulation 6 of the Regulations as amended with the concurrence of the Minister for Transport, Tourism and Sport.

(ii) Approval for Third Country Traffic at aerodromes

This type of approval is necessary for aerodromes that generally handle intra-Union traffic, but that may occasionally also handle Third Country Traffic. Such approvals are issued under the terms of Regulations 7, 9 and 10 of the Regulations as amended.

(iii) Approval for intra-Union Traffic at aerodromes

This type of approval is necessary for aerodromes that handle intra-Union traffic. Such approvals are issued under the terms of Regulations 7, 9 and 10 of the Regulations as amended.

11.3 Approval of aerodromes for Intra-Union and Third Country Traffic

It is the responsibility of the Regions to issue appropriate approvals to aerodrome operators in respect of the type of traffic that takes place to/from the aerodrome in question, and to ensure that the conditions of the approval are regularly reviewed (See the Manual on Customs Control of Small Aerodromes).

Where permission is sought by an aerodrome operator to allow:

- (i) third country traffic entering or leaving the State to land at, or depart from, an aerodrome that is not appointed as a Customs or International Union Airport; or
- (ii) intra-Union traffic to land at, or depart from, an aerodrome that is not appointed as a Customs or International Union Airport,

the aerodrome must be included on a Board Order signed by one of the Revenue Commissioners. (See [Appendix 5](#) – Template for Board Orders permitting Third Country and/or intra-Union Traffic at named aerodromes) Approvals under (i) and/or (ii) above may only be granted, subject to the conditions of approval at Appendices [6A](#) and [6B](#) as appropriate – these may be amended locally as necessary. All Board Orders must include the conditions pertaining to the approval for the aerodrome as a schedule.

Once the aerodrome has been included in a valid Board Order as outlined above and the aerodrome operator has signed the conditions pertaining to the approval, an approval may issue, under the terms of this paragraph in respect of the arrival and/or departure of such above mentioned flights. Each District is to supply a copy to Customs Procedures Branch, Customs Division of all Board Orders and approvals issued.

When approving aerodromes, consideration should be given to whether or not the aerodrome has been approved by the Department of Justice, Equality and Law Reform as a port of entry for immigration purposes. [Appendix 2](#) contains a list of the currently approved ports of entry.

The draft aviation report at [Appendix 7](#) (modified locally as necessary) may be used to facilitate the collection of information regarding the arrival/departure of flights.

11.4 Aerodromes handling only domestic flights or engaged in flight instruction

Some aerodromes do not cater for intra-Union or third country flights. They are engaged entirely in domestic flights, flight instruction, aerial photography etc. Such aerodromes are not required to obtain an approval / permission from Revenue in respect of their activities. In addition, there are a number of small grass strip aerodromes for private use that are not licensed. In many cases, these are merely open fields.

Operators of such small aerodromes should be encouraged to sign up to a Certificate of Agreement between the aerodrome operator and Revenue. A draft Certificate of Agreement is at [Appendix 1](#). This draft may be modified locally as necessary. In the course of agreeing such Certificates, a Customs Liaison Officer should be appointed for each aerodrome and the operator should be given the confidential freefone number (1800 295 295) for cases where the appointed Customs Liaison Officer is not available. District Managers should ensure that such agreements are put in place and a copy of all such agreements should be sent to Customs Procedures Branch, Customs Division, and Customs Drugs Law Enforcement Unit, Ashtown Gate, Navan Road, Dublin.

11.5 List of licensed aerodromes

The [list of licensed aerodromes](#) consists of regional airports, aerodromes licensed for public use and aerodromes licensed for private use. Aerodromes licensed for private use are licensed for such activities as private flight training and aerial photography and approvals as at paragraph [11.2](#) are not included. See paragraph [11.4](#) regarding the introduction of Certificates of Agreement for such aerodromes.

Officers should advise all inconsistencies observed e.g. suspected change of proprietor, or the use of an aerodrome other than as approved, etc. through the usual channels.

11.6 Non-nationals

An Officer, who in the course of his/her normal duties, suspects that a passenger, pilot or crew member who is a non-national has entered the State irregularly, is to inform the local Immigration/Registration Officer. A formal note giving full details of that non-national should be sent to the Garda National Immigration Bureau, 13-14 Burgh Quay, Dublin 2, (Tel:(01) 6669100/9, or outside office hours, at Dublin Airport, Tel:(01) 6664964/8). The local District Headquarters of An Garda Síochána should also be contacted.

For the purposes of these instructions a “non-national” means any person who is not a citizen of the EU or EEA (European Economic Area), i.e. the 27 members of the EU plus Norway, Iceland and Liechtenstein. Citizens of Switzerland may be treated in the same way as citizens of the EEA on the basis of bi-lateral agreements between the EU Member States and Switzerland.

SECTION 12. - UNAUTHORISED LANDING OF AIRCRAFT.

12.1 Unauthorised landing of aircraft engaged in third country traffic

12.1.1 Arrangements to be made for detailed reports

Assistant Principals are to endeavor to arrange with the persons in charge of those aerodromes which have not been approved under paragraphs [11.2](#) and [11.3](#) and with the local Garda Síochána (as regards landings at places other than those that have been approved) that reports of unauthorised landing of aircraft engaged in third country traffic should contain as complete a statement as possible of all the relevant facts relating to the landing and, in particular: -

- (i) the name and address of the pilot, the names and addresses of passengers (if any) and the registration letters and number of the aircraft;
- (ii) the place from which the aircraft came and the place to which it was going;
- (iii) whether the aircraft had on board any passengers or goods or both and, if so, what kind of goods;
- (iv) whether the landing was a bona fide forced landing due to causes outside the control of the pilot; and
- (v) whether the pilot expects to be able to continue the flight and, if so, how long a time will be required for any necessary repairs, etc.

12.1.2 Action to be taken

On receiving a report of an unauthorised landing (whether direct from the pilot, or from the Garda Síochána, or from the person in charge of an aerodrome), the Officer is to proceed as per the relevant instructions laid down in paragraphs 12.1.3 to 12.1.10 inclusive.

12.1.3 Bona fide forced landing: aircraft able to resume its flight without delay

When the report indicates that the landing was a bona fide forced landing and that the aircraft will soon be able to resume its flight with the full load of goods and passengers (if any), the Officer is to:-

- (i) forthwith give his/her consent to its resuming its flight to, at the election of the pilot, a Customs airport or to an aerodrome approved under paragraphs [11.2](#) and [11.3](#) (provided the conditions of approval for the aerodrome are adhered to), on condition that it proceeds direct to such place, carrying with it its full load of passengers and goods;
- (ii) advise the Officer at the Customs airport or the Officer for the approved aerodrome, by telephone, that his/her consent has been given as at (i) above;
- (iii) visit the place of landing as soon as is reasonably possible without prejudice to other urgent duties, and satisfy himself/herself, as far as possible, that the landing was a bona fide forced landing, and that the conditions at (i) above were complied with; and
- (iv) report the facts to the Assistant Principal.

12.1.4 When Officer is to visit the aircraft

In any circumstances other than those outlined in paragraph 12.1.3, the Officer is to withhold his/her consent to the aircraft resuming its flight and visit the place of landing as soon as practicable, taking with him/her a member of the Garda Síochána if this can be arranged (see paragraph 12.1.8 for further action).

12.1.5 Aircraft able to resume its flight after an interval

If, on visiting the place of landing, it is found that the aircraft is still there and is likely to be able eventually to resume its flight with its full load of passengers and goods, the Officer is to:-

- (i) call for the log-book, cargo manifest and stores list and satisfy himself/herself, as far as possible, (a) that the landing was a bona fide forced landing and (b) that any passengers or goods being conveyed in the aircraft are still on board or are in the immediate vicinity of the aircraft; and, if satisfied on these points;
- (ii) allow any passengers who elect not to proceed with the aircraft to depart after surrendering any goods to him/her on which duty is chargeable (see (iii) below). Officers should be alert to the possibility that prohibited or restricted goods may be on board, or in the possession of passengers;
- (iii) give his/her consent to the aircraft resuming its flight to, at the election of the pilot, a Customs airport or to an aerodrome approved under paragraphs [11.2](#) and [11.3](#) (provided the conditions of approval for the aerodrome are adhered to), on condition that it proceeds direct to such place with the remainder of the passengers, its full load of goods, and any dutiable effects surrendered by passengers dealt with under (ii) above;
- (iv) arrange for a member of the Garda Síochána or other person in charge of the aircraft considered trustworthy by the Officer concerned, to ensure compliance with the conditions at (iii) above;
- (v) advise the Officer at the Customs airport or the Officer responsible for the approved aerodrome, by telephone, that his/her consent has been given as at (iii) above; and furnish particulars of any dutiable effects surrendered by passengers and left on board; and
- (vi) report the facts to the Assistant Principal.

12.1.6 Aircraft not able to resume its flight with all passengers and goods intact as landed

If, on visiting the place of landing, it is found that the aircraft is still there, but will not be able to proceed with its full load of passengers or goods, the Officer is to:-

- (i) call for the log-book, manifest and stores list and satisfy himself/herself as at paragraph 12.1.5 (i) and, if so satisfied:-
- (ii) allow the passengers (or so many of them as cannot proceed with the aircraft, or elect not to do so) to depart after surrendering any goods on which duty is chargeable. Officers should be alert to the possibility that prohibited or restricted goods may be on board or in the possession of passengers;

- (iii) make the best arrangements that can be made for the safe custody of any dutiable effects surrendered by passengers under (ii) above, and so much of the goods landed as cannot be taken on in the aircraft, and for the removal of such effects and goods to a place of security; for this purpose the Officer is authorised to hire labour and conveyances;
- (iv) give his/her consent to the aircraft resuming its flight (if it is able to do so) to, at the election of the pilot, a Customs airport or an aerodrome approved under paragraphs [11.2](#) and [11.3](#) (provided the conditions of approval for the aerodrome are adhered to), on condition that it proceeds direct to such place with the remainder of the passengers and goods;
- (v) advise the Officer at the Customs airport or the Officer responsible for the approved aerodrome, by telephone that his/her consent has been given as at (iv) above, and furnish particulars of the goods and effects left in his/her charge; and
- (vi) report the facts to the Assistant Principal.

12.1.7 Aircraft resumed its flight before Officer's arrival

If, on visiting the place of landing, it is found that the aircraft has already resumed its flight, the Officer is to:-

- (i) deal with any passengers and goods that have been left behind as described under (ii) and (iii) of paragraph 12.1.6;
- (ii) make the fullest possible enquiries as to the circumstances of the landing, the time at which the aircraft resumed its flight, its intended destination, and what has happened to any passengers or goods it was conveying, other than those dealt with under (i) above; and
- (iii) report the facts and the result of his/her enquiries to the Assistant Principal.

12.1.8 Not a bona fide forced landing

In any case where the circumstances indicate that an aircraft engaged in third country traffic deliberately landed at an unauthorised place (whether with intent to smuggle or not), the Officer is to:-

- (i) call for the log-book, cargo manifest and stores list;
- (ii) promptly report the matter to the Garda Síochána to investigate;
- (iii) obtain full information as to the name, address, occupation, etc., of any pilot, passenger, or other person detected in an attempt to smuggle dutiable or prohibited/restricted goods from the aircraft, in order that Revenue may be in a position to take legal proceedings, if necessary. In such cases the goods are to be seized and dealt with under (iii) of paragraph 12.1.6;
- (iv) deal with the duly produced dutiable effects of passengers and all the goods unloaded from the aircraft under (ii) and (iii) of paragraph 12.1.6;
- (v) make the fullest possible enquiries as to any goods that may have been carried away from the immediate vicinity of the aircraft (on the persons of passengers or otherwise) before the Officer's arrival; and
- (vi) report the facts to the Assistant Principal.

12.1.9 No action required in certain cases

It is to be particularly noted that the instructions of paragraphs 12.1.3 to 12.1.8 apply only in cases where the arriving aircraft engaged in third country traffic has not previously landed at a Customs airport or an aerodrome approved under paragraphs [11.2](#) and [11.3](#) for Customs formalities. Where the Officer receives a report which, on the face of it, is unnecessary, no action is to be taken.

12.1.10 Foreign government aircraft

The instructions at paragraphs 12.1.1 to 12.1.9 do not apply to aircraft belonging to a foreign government. Where such aircraft make forced landings in the State, they are not to be searched or rummaged.

The Officer should, however, attend, in order to ensure that there is no unloading or loading of goods, and should then furnish a report to the Assistant Principal.

12.2 Unauthorised landing of aircraft on an intra-Union flight

For the purposes of this paragraph an unauthorised landing of an aircraft on an intra-Union flight means, the landing of an aircraft on such a flight at a place other than those places approved under paragraphs [11.2](#) and [11.3](#).

The instructions at paragraph [12.1](#) are also to apply in respect of the unauthorised landing of aircraft on an intra-Union flight (which is not carrying either third country goods or passengers who have originated in a non-EU country and who have not cleared through Customs at another Community airport) insofar as is necessary for the enforcement of prohibitions and restrictions.

SECTION 13. - ACCIDENTS TO AIRCRAFT.

13.1 Law

The Regulations concerning accidents to aircraft are contained in the Air Navigation (Notification and Investigation of Accidents, Serious Incidents and Incidents) Regulations, 2009 ([S.I. 460 of 2009](#)). The Department of Transport, Tourism and Sport now has responsibility for conducting investigations into accidents to aircraft.

13.2 Effect of the Regulations

The effect of the Regulations relating to accidents, so far as Revenue is concerned, is to provide that where an accident occurs to an aircraft in or over the State, involving substantial damage to the aircraft or death or serious injury to any person: -

- (i) no person other than a member of the Garda Síochána or the emergency services, or an Officer of Customs and Excise or a person duly authorised by the Minister for Transport, Tourism and Sport shall have access to the aircraft, accident site or any object relevant to the accident;
- (ii) the aircraft or any part thereof shall not, except under the authority of the Minister, or of a person authorised by the Minister, be removed or otherwise interfered with except so far as may be necessary for the purpose of extricating persons or animals involved, removing mails carried by the aircraft, preventing destruction by fire or other cause or preventing danger or obstruction to the public or to air navigation or to other transport; and
- (iii) in the case of an aircraft which has come directly from a place outside the State, goods or passengers' baggage carried on the aircraft must not be removed from the vicinity of the aircraft, except with the consent of an Officer of Customs and Excise.

(Regulation 10 of S.I. No. 460 of 2009).

For the purposes of these Regulations, the term “accident” means an event associated with the operation of an aircraft with the intention of flight which, in the case of manned aircraft, takes place from the time any person boards the aircraft with the intention of flight until such time as all persons have disembarked, or in the case of unmanned aircraft, takes place between the time the aircraft is ready to move for the purpose of flight until such time it comes to rest at the end of the flight and the primary propulsion system is shut down, in which:-

- (i) a person is fatally or seriously injured as a result of: -
 - (a) being in the aircraft;
 - (b) direct contact with any part of the aircraft, including parts which have become detached from the aircraft; or
 - (c) direct exposure to jet blast,

except when the injuries are from natural causes, self-inflicted or inflicted by other persons, or when the injuries are to stowaways hiding outside the areas normally available to the passengers and crew;

or

- (ii) the aircraft sustains damage or structural failure which: -
- (a) adversely affects the structural strength, performance or flight characteristics of the aircraft; and
 - (b) would normally require major repair or replacement of the affected component, except for:
 - engine failure or damage, when the failure or damage is limited to a single engine, its cowlings or accessories;
 - minor damage to rotor blades;
 - damage limited to propellers, wing tips, antennas, probes, vanes, tyres, brakes, or wheels;
 - superficial damage to landing gear, fairings, panels, or landing gear doors;
 - damage to windscreens;
 - small dents or puncture holes in the aircraft skin; or
 - minor damage due to hail or bird strikes (including holes in the radome),

or

- (iii) the aircraft is missing or is completely inaccessible.

(Regulation 1 of S.I. No. 460 of 2009).

13.3 Safeguarding of Revenue and other interests

On receiving information of the unscheduled landing, elsewhere than at an approved place, of an aircraft to which an accident has occurred, the Officer concerned is immediately to take steps to guard any Revenue interests or other State or private rights involved and to see that the requirements relating to any prohibited or restricted goods are observed.

The instructions in paragraph [12.1](#) are to be followed as far as possible in such cases. Where doubt or difficulty arises, the Assistant Principal concerned should be consulted if circumstances permit.

It is provided in Regulation 10 of the Regulations (S.I. 460 of 2009), as amended, that goods loaded in an aircraft and duly cleared for exportation shall not be unloaded from the aircraft except with the consent of the proper Officer. This provision is to be applied by Officers as regards the control of bonded and drawback goods and goods exported under licence, etc., where the aircraft conveying them has met with an accident in the course of its departure from the State.

13.4 Report to Assistant Principal


Accidents to aircraft which fall to be dealt with under paragraphs [13.1](#), [13.2](#) or [13.3](#) are to be reported to the Assistant Principal without delay by the Officer concerned. The report should be forwarded through the usual channels, the action taken to safeguard the Revenue and other interests involved being indicated.

13.5 Discretion required

Officers concerned in the supervision of aircraft to which an accident has occurred are reminded that they should exercise their rights of inspection and examination in a reasonable and considerate manner, while facilitating all measures necessary for the security of life and property.

APPENDIX 1 - DRAFT CERTIFICATE OF AGREEMENT

Standard format of Certificate of Agreement between Special Compliance District Managers and aerodrome owners/operators.

Certificate of Agreement	
	
Between	
Aerodrome owner/operator Name Address Address Address Phone No. ----- Fax No. -----	
And	
Revenue Customs Service Address Address Address Phone No. ----- Fax No. -----	
Signatories	
Name -----	Name -----
Status -----	Revenue District Manager
Organisation -----	Revenue Commissioners.
Signature _____	Signature _____
Date: _____	Date: _____
Scope of the Agreement	
The agreement covers the following movement of civil aircraft to and from the above aerodrome, (enter one or more of the following as appropriate);	
Flights to and from other EU Member States; Flights to and from places outside the EU. Suspect and forced landings or departures.	
This agreement is effective from (date) until (date) but may be withdrawn or modified by the Revenue Customs Service at anytime.	

Conditions of Agreement.

1. For all air movements
 - (a) The signatory will endeavour to ensure that the Flight Notification Form (copy annexed) is completed and details forwarded to the Customs office at-----, as soon as possible for all forced or *suspect landings and departures.
 - (b) The signatory will endeavour to advise customs immediately of any changes to previously notified information.
 - (c) Where a flight falls outside the scope of this agreement, the signatory should seek advice from the Revenue Customs service.
 - (d) The signatory is to maintain records at the aerodrome giving details of all arrivals and departures. These records should be made available to an officer of Customs on request.
 - (e) The signatory will endeavour to comply with any special procedures, which may be imposed by the Customs or Garda authorities.

2. For inward movement only,
 - (a) Persons on board flights from non-EU countries must not import goods in excess of the Customs Allowances.
 - (b) Persons on board flights from other EU Member states must comply with the requirements as per Public Notice 1878.

Notes; this agreement does not affect the obligations placed on operators and captains of aircraft under Customs / Immigration Law.

*Guidance as to what may be classified as Suspect Landings or Departures may be obtained from your local Customs liaison officer.

Local Contact Phone No. -----

24 Hour Confidential Freefone **1800 295 295.**

FLIGHT NOTIFICATION FORM

AIRCRAFT DETAILS (Block Capitals Please) Data Protection Act 1988- Information supplied on this form may be held on computer.

Aerodrome	Aircraft Reg No.
Type of aircraft.	Based at:
Owner/ Operator	
Crew Phone contact while in Ireland.	

FLIGHT DETAILS

Arrivals		
From.	Date.	Time.
Reason for visit to Ireland.		
Departures		
From.	Via	To
Date	Time	

CREW DETAILS

Full Name	Date of Birth	Nationality	Passport No.	Address in the State

PASSENGER DETAILS

Full Name	Date of Birth	Nationality	Passport No.	Address in the State

Signature of Pilot _____

Signature of Handling Agent _____

**APPENDIX 2 - PORTS OF ENTRY APPROVED BY THE DEPARTMENT OF JUSTICE
AND EQUALITY FOR IMMIGRATION PURPOSES**

1. Dublin Airport
2. Cork Airport
3. Shannon Airport
4. Rosslare Harbour
5. Galway Airport
6. Ireland West Airport Knock
7. Galway Port
8. Dun Laoghaire Port
9. Farranfore Airport
10. Dublin Port
11. Cobh
12. Glenties / Carrickfinn Airport
13. Cork Port
14. Greencastle
15. Sligo Airport
16. Merville
17. Waterford Port
18. Waterford Airport

APPENDIX 3 – RECOMMENDED PRACTICE 4.39 TO ANNEX 9 OF THE CHICAGO CONVENTION

Subject to compliance with its regulations and requirements, a Contracting State should allow relief from import duties and taxes in respect of ground and security equipment and their component parts, instructional material and training aids imported into its territory, by or on behalf of an aircraft operator of another Contracting State for use by the operator or his authorised agent, within the boundaries of an international airport or at an approved off-airport facility.

APPENDIX 4 - LIST OF STATES WITH WHICH IRELAND/EU HAS CONCLUDED AIR TRANSPORT AGREEMENTS

Irish Agreements

Australia	Belarus
Bahrain	Canada
China	Cuba
Georgia	Hong Kong
Iceland	India
Iran	Israel (MOU)
Jordan	Kenya
Kuwait	Malaysia
New Zealand	Norway
Qatar	Russian Fed
Singapore	South Africa
Switzerland	Turkey
Ukraine	United Arab Emirates

EU Level Agreements

Brazil	Canada
Georgia	Jordan
Morocco	USA

APPENDIX 5 - DRAFT BOARD ORDER

Approval for 3rd country Flight Traffic at named Aerodromes

I, XXXXX, Revenue Commissioner, pursuant to Regulations 7, 9 and 10 of the Customs and Excise (Aircraft) Regulations 1964 (S.I. 189 of 1964), as amended, permit;

- (i) an aircraft engaged in third country traffic arriving in the State; and
- (ii) an aircraft departing on a flight to a destination outside the Customs territory of the Union and/or the fiscal territory of the EU

to make its first landing in the State or its' departure from the State, respectively, at the following aerodromes:

This permission is subject to the conditions set out in the schedule(s) hereto.

Any previous permissions/approvals granted to the above named aerodrome are hereby withdrawn.

Dated this day of

Revenue Commissioner

Draft Board Order

Approval for Intra-Union Flight Traffic at named Aerodromes

I, XXXX, Revenue Commissioner, pursuant to Regulations 7, 9 and 10 of the Customs and Excise (Aircraft) Regulations 1964 (S.I. 189 of 1964) as amended, permit aircraft engaged in an intra-Union flight to land at and depart from the following aerodromes:

This permission is subject to the conditions set out in the schedules hereto.

Any previous permissions/approvals granted to the above named aerodrome are hereby withdrawn.

Dated this day of

Revenue Commissioner

APPENDIX 6A – CONDITIONS OF APPROVAL APPLICABLE TO AERODROMES IN RESPECT OF THIRD COUNTRY (NON EU) TRAFFIC

Aerodrome licensee:

Address:

1. At least 24 hours prior notice of each intended departure or arrival to or from any third country (non EU) is to be given to the appropriate Revenue Office. This notice which may be sent by e-mail (or by fax), is to include;
 - the date and time of arrival or departure,
 - the registration number of the aircraft,
 - the airport/aerodrome from which it is arriving or to which it is departing,
 - the name and address of the owner of the aircraft and of the person in charge of the aircraft (if not the owner),
 - the number and names of the crew,
 - if any duty-free fuel, or fuel on which drawback will be claimed, is to be laden, details of such fuel are to be given,
 - such other information as may enable Revenue to risk assess traffic effectively.

2. Records are to be maintained by the aerodrome operator at, or adjacent to the aerodrome, to the satisfaction of the proper Officer of the Revenue Commissioners, of all aircraft traffic arriving at the aerodrome from third countries (non EU) or departing from the aerodrome to third countries (non EU). Such records are to include;
 - the registration number of the aircraft,
 - the date and time of arrival or departure of the aircraft,
 - the airport/aerodrome from which the aircraft is arriving or to which it is departing,
 - the name and address of the owner of the aircraft and of the person in charge of the aircraft (if not the owner),
 - the number and names of the crew,
 - such other information as may enable Revenue to risk assess traffic effectively.

Such records, which may be in electronic format, are to be produced to the proper Officer of the Revenue Commissioners, on demand, at all reasonable times. These records should be retained for a minimum period of three years.

3. Payment for any official attendance, including travelling expenses, is to be made at the regulated rates, and transport for the proper Officer of the Revenue Commissioners to and from the aerodrome is to be provided, free of expenses to the State, if and when required.

4. Suitable facilities for Customs declaration, examination of goods, search room, hall and office accommodation are to be provided free of expense to the State at the aerodrome, if and when required.
5. Only passengers, pilot and crew, with their ordinary baggage, may be carried; goods in excess of the duty free allowances applicable to goods imported in crews and passengers baggage are not to be carried.
6. All immigration conditions laid down by the Department of Justice, Equality and Law Reform are to be complied with by the aerodrome operator.
7. No stores, other than fuel, and no prohibited or restricted goods may be laden.
8. The proprietor of the aerodrome or his agent must issue a Notice No. 1795 to the person in charge of each private aircraft, engaged in third country traffic, registered outside the State, landing at the aerodrome and must receive an acknowledgement in writing, signed and dated by the person in charge of the aircraft, of the receipt of such notice. Such acknowledgement must be retained at or adjacent to the aerodrome and produced to the proper Officer of the Revenue Commissioners, on demand, at all reasonable times.
9. The proprietor of the aerodrome must ensure, in respect of each aircraft engaged in third country traffic arriving at the aerodrome, that all the passengers, the pilot and the crew and all the baggage carried in the aircraft remain in or near the aircraft until the time notified to the proper Revenue Office, as being the expected time of arrival of the aircraft.
10. The proprietor of the aerodrome must ensure, in respect of each aircraft engaged in third country traffic departing from the aerodrome, that the aircraft does not depart before the time notified to the proper Revenue Office, as being the time of expected departure of the aircraft; and that, except in an emergency, such aircraft does not land at any other place in the State after departure from the aerodrome.
11. The approval is subject to an annual review by Revenue, and the Commissioners may, at any time, add to or vary these conditions and reserve the right to terminate the concession granted.

NOTE: These Conditions of Approval are made pursuant to the Customs and Excise (Aircraft) Regulations, 1964 (S.I.No.189 of 1964) as amended by the Customs and Excise (Aircraft) Regulations, 1967 (S.I. No. 131 of 1967) and the European Communities (Customs) (No.2) Regulations, 1992 (S.I. No. 431 of 1992).

Approval of Licensed Aerodrome located at: _____

Licensee: _____

Acceptance of Conditions

I hereby agree to be bound by the conditions contained in the letter of approval dated

Signature _____

Name in BLOCK LETTERS: _____

Position in Company: _____

Date: _____

APPENDIX 6B – CONDITIONS OF APPROVAL APPLICABLE TO AERODROMES IN RESPECT OF INTRA UNION (EU) TRAFFIC

Aerodrome Licensee:

Address:

1. No third country goods or goods under Customs Control may be carried.
2. No passengers who have originated in a non-EU country and not cleared at an International Union Airport or Customs Airport may be carried.
3. No goods being exported to a non-Member State may be carried.
4. The Canary Islands, the Channel Islands, the French overseas departments, Mount Athos (Greece) and the Aaland Islands are not part of the fiscal territories of the EU. Flights to and from these territories are not permitted under this authorisation.
5. At least 12 hours prior notice of each intended departure or arrival to or from any EU country (Intra-Union flight) is to be given to the appropriate Revenue Office. This notice which may be sent by e-mail (or by fax), is to include;
 - the date and time of arrival or departure,
 - the registration number of the aircraft,
 - the airport/aerodrome from which it is arriving or to which it is departing,
 - the name and address of the owner of the aircraft and of the person in charge of the aircraft (if not the owner),
 - the number and names of the crew,
 - if any duty-free fuel, or fuel on which drawback will be claimed, is to be laden, details of such fuel are to be given,
 - Such other information as may enable Revenue to risk assess traffic effectively.
6. Records are to be maintained at, or adjacent to the aerodrome, to the satisfaction of the proper Officer of the Revenue Commissioners, of all aircraft traffic arriving at the aerodrome from any EU country or departing from the aerodrome to any EU country. Such records are to include;
 - the registration number of the aircraft,
 - the date and time of arrival or departure of the aircraft,
 - the airport/aerodrome from which the aircraft is arriving or to which it is departing,
 - the name and address of the owner of the aircraft and of the person in charge of the aircraft (if not the owner),

- the number and names of the crew,
- Such other information as may enable Revenue to risk assess traffic effectively.

Such records are to be produced to the proper Officer of the Revenue Commissioners, on demand, at all reasonable times. These records should be retained for a minimum period of three years.

7. Suitable facilities for Customs examination of goods, search room, hall and office accommodation are to be provided free of expense to the State at the aerodrome, if and when required.
8. All immigration conditions laid down by the Department of Justice, Equality and Law Reform are to be complied with by the aerodrome operator.
9. No stores, other than fuel, and no prohibited or restricted goods may be laden.
10. The approval is subject to an annual review by Revenue, and the Commissioners may, at any time, add to or vary these conditions and reserve the right to terminate the concession granted.

NOTE: These Conditions of Approval are made pursuant to the Customs and Excise (Aircraft) Regulations, 1964 (S.I.No.189 of 1964) as amended by the Customs and Excise (Aircraft) Regulations, 1967 (S.I. No. 131 of 1967) and the European Communities (Customs) (No.2) Regulations, 1992 (S.I. No. 431 of 1992).

Approval of Licensed Aerodrome located at: _____

Licensee: _____

Acceptance of Conditions

I hereby agree to be bound by the conditions contained in the letter of approval dated

Signature _____

Name in BLOCK LETTERS: _____

Position in Company: _____

Date: _____

APPENDIX 7 – GENERAL AVIATION REPORT



GENERAL AVIATION REPORT

AIRCRAFT DETAILS (BLOCK CAPITALS PLEASE)

Registration:	Type:	Based at:
Owner/Operator (Non Pilot):		

FLIGHT DETAILS

Departure			Arrival			
From:	Via:	To:	From:	To:	Has Irish VAT been paid on the aircraft?	Yes/No
Date:	Time:		Date:	Time:	Is the aircraft in free circulation in the EU?	Yes/No

CREW DETAILS

Full Name	Home Address	IN	OUT