

CUSTOMS EXPORT PROCEDURES

MANUAL

Sections 1 – 10

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1. INTRODUCTION TO THIS MANUAL AND OVERVIEW OF THE EXPORT PROCEDURE

1.1. Purpose

The purpose of this Manual is to update and revise the existing material relating to customs export procedures. It is intended for the use of Revenue Officials dealing with all aspects relating to the exportation of goods.

The movement of goods from Ireland to another Member State of the EU is often referred to as an “export”. However, generally speaking under Single Market rules such movements are treated as intra-Union supplies and presentation of customs export declarations in relation to such movements is not required. The one exception is where goods are moving to a part of the Union which is not part of the fiscal territory of the Union e.g. The Canary Islands. It should be noted that some prohibitions/restrictions on exports do apply to movements from Ireland to other Member States (see Section 12).

1.2. Introduction to the Export Procedure

The export procedure concerns the exit of goods from the customs territory of the Union. From a Revenue perspective, this entails:

- (a) Enforcing export restrictions and prohibitions and ensuring that export licensing requirements are met;
- (b) Ensuring that EU Regulations for export relief schemes are correctly implemented;
- (c) Preventing the unauthorised return of duty-free or VAT zero-rated goods to the home market; and
- (d) Ensuring that requirements for safety and security purposes have been adhered to;
- (e) Collecting export statistics for the Central Statistics Office;

Union goods destined to leave the customs territory of the Union must be placed under the export procedure. As a consequence of the export procedure, goods change their status to non-Union goods. There are certain exceptions to this, which will be explained later in this Manual.

Since 1 July 2009, Union legislation requires that all forms of customs declaration for export must be lodged electronically and must contain the particulars laid down for such declaration in Annex 9, Appendices A and C1 to the TDA, so that additional risk analysis for safety and security purposes can be undertaken by Customs Administrations as part of the standard formalities at export. The respective texts for Annex 9, Appendices A and C1, and the associated Explanatory Notes are available in the Annexes to the TDA.

1.3. Law

EU rules governing customs procedures relating to exportation are contained in

- Articles 5, 158-165, 170-172, 263-277 of Regulation 952/2013 ([The Union Customs Code \(UCC\)](#));
- Articles 244 to 249 of Commission Delegated Regulation (EU) 2015/2446 ([The Delegated Act and associated Annexes \(DA\)](#)); and
- Articles 326 to 344 of Commission Implementing Regulation (EU) 2015/2447 ([The Implementing Act and associated Annexes \(IA\)](#))

Articles 158 and 269 of the Union Customs Code provide that an export declaration is required for goods exported to a non-Union country. By virtue of Article 6 of [Council Directive 2006/112/EC](#) and Article 134 of the Delegated Act, an export declaration is also required in cases where goods are bound for any of the territories of the Union which are part of its customs territory but are not part of its fiscal territory. An export declaration is also necessary when exporting CAP goods to an entitled destination in accordance with the provisions of Article 33 of [Commission Regulation \(EEC\) No. 612/09](#). i.e.

- (a) for supplies within the Union for victualling to seagoing vessels and aircraft on international flights;
- (b) for supplies to international organisations established in the Union; and
for supplies to armed forces stationed in the territory of a Member State, but not serving under its command.

Article 269(3) of the UCC provides that an export declaration is also required where Union goods are delivered tax exempt as aircraft and ship supplies, regardless of the destination of the aircraft or ship.

Under the Union Customs Code (Article 6(1)), the exchange and storage of information should be made using electronic means. As not all electronic systems will be deployed by 1 May 2016 (when the Union Customs Code becomes law), Article 278 of the Union Customs Code provides the legal basis for transitional measures to be applied until 31 December 2020. These transitional measures are contained in the Commission Delegated Regulation (EU) 2016/341 ([The Transitional Delegated Act and associated Annexes](#)) (TDA).

In essence, these provisions provide for the retention of existing data sets and means of exchange of information until such time as the electronic systems are deployed to replace them.

1.4. Types of Export

There are three specific types of export as follows:

- (a) direct exports: goods leave Ireland directly for their destination outside the Union;
- (b) indirect exports: goods leave Ireland, travel through another Member State and leave from there for their destination outside the Union; and
- (c) exports made on the basis of a Single Transport Contract: although goods leave Ireland and travel through another Member State from which they leave for their destination outside the Union (in the same way as indirect exports) they are treated as if they are direct exports and all customs formalities are completed in Ireland if the declarant specifically requests this treatment.

Each of these categories is dealt with in detail in this Manual.

1.5. Stages in the Export procedure

For all three categories of export, it is necessary for the exporter to submit a declaration before exportation of the goods, together with details of any necessary licences, authorisations, etc. This is the export declaration, which is made electronically. In Ireland export declarations are processed through the electronic Automated Entry Processing (AEP) system.

The declaration is submitted to the customs office of export through AEP. In the case of direct exports (and those made on the basis of a Single Transport Contract where the declarant requests it), a single office in Ireland acts as both office of export and office of exit.

In the case of indirect exports, the customs office of export is in Ireland and the customs office of exit is in another Member State.

Detailed procedures applicable to each type of export are described in detail in Section 4 of this manual.

1.6. Detention of certain goods

In cases where an officer reasonably suspects that any goods are being, or are intended to be, exported in contravention of any prohibition or restriction, the goods may be detained by the officer until such examination, enquiries or investigations as considered necessary have been made for the purpose of determining whether or not the goods were being or intended to be exported in contravention of any prohibition or restriction.

Where it is determined the goods were being, or intended to be, exported illegally or after one month from the date on which the goods were detained, whichever is earlier, the goods shall be seized as liable to forfeiture under the Customs Acts or released.

(Section 7 Customs & Excise (Miscellaneous Provisions) Act 1988)

1.7. Penalties

Section 54 of the Finance Act 2011 introduces a system of administrative penalties for contravention of legal requirements set out in the UCC, IA, DA and the TDA. These penalties are designed to promote compliance with customs law. The penalties range from €100 to €2,000 depending on the contravention: for example, in cases where a person does not make a declaration, he or she is liable to a penalty of €2,000 whereas in cases in which a person makes an incorrect or incomplete declaration, he or she is liable to a penalty of €100. Detailed instructions on the operation of these penalties will be issued separately

(Article 42 of the UCC)

1.8. Relationships with port officials and others

Staff are to endeavour to ensure that the official Revenue presence in ports/airports etc. does not give rise to friction with port or shipping 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.

1.9. Further Information

This Manual outlines the general rules applicable to exports but additional Instructions will, of course, apply in relation to particular procedures. Where necessary this Manual contains an appropriate cross-reference and link to the other Instructions. A list of related Instructions and Public Notices is contained in Appendix 1 of this Manual.

1.10. Cases of doubt or difficulties

Assistance with cases of doubt or difficulty, which can not be resolved locally, is available from Import and Export Policy Unit, Customs Division, by e-mail exportpolicy@revenue.ie. In urgent cases the Unit can be contacted by telephone at VPN 63219 or 63262. Any errors, omissions or inconsistencies, which come to light in this instruction, should be reported to this Unit as soon as possible. (VAT queries should normally be taken up with the relevant Revenue District. [O.I. 118 of 2014](#) also refers).

2. DEFINITIONS

For the purpose of these Instructions the following definitions apply:

“Carrier” means in the context of exit, the person who takes the goods, or who assumes responsibility for the carriage of the goods, out of the customs territory of the Union.

However,

- (i) in the case of combined transportation, where the active means of transport leaving the customs territory of the Union is only transporting another means of transport which, after the arrival of the active means of transport at its destination, will move by itself as an active means of transport, ‘carrier’ means the person who will operate the means of transport which will move by itself once the means of transport leaving the customs territory of the Union has arrived at its destination. For example a Ro-Ro ferry carrying lorries. The Ro-Ro ferry is the “active means of transport leaving the customs territory of the Union” and the lorry is “another means of transport which, after the arrival of the active means of transport at its destination, will move by itself as an active means of transport”,
- (ii) in the case of maritime or air traffic under a vessel sharing or contracting arrangement, “carrier” means the person who concludes a contract, and issues a bill of lading or air waybill, for the actual carriage of the goods out of the customs territory of the Union.

(Article 5(40)(b) of the UCC)

“Customs airport” means an aerodrome appointed under paragraph (1) of Section 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 Ireland are Dublin, Cork and Shannon.

“Customs authorities” means the customs administrations of the Member States responsible for applying the customs legislation and any other authorities empowered under national law to apply certain customs legislation. Revenue performs this function in Ireland.

(Article 5(1) of the UCC)

“Customs controls” means specific acts performed by the Revenue in order to ensure compliance with the customs legislation and other legislation governing the entry, exit, transit, movement,

storage and end-use of goods moved between the customs territory of the Union and countries or territories outside that territory, and the presence and movement within the customs territory of the Union of non-Union goods and goods placed under the end-use procedure.

(Article 5(3) of the UCC)

“Customs declaration” means the act whereby a person indicates in the prescribed form and manner, a wish to place goods under a given customs procedure, with an indication, where appropriate, of any specific arrangements to be applied. For the purpose of this Manual, a customs declaration means a customs export declaration made using the AEP system.

(Article 5(12) of the UCC)

“Customs legislation” means the body of legislation made up of all of the following:

- a) the Code and the provisions supplementing or implementing it adopted at Union or national level;
- b) the Common Customs Tariff;
- c) the legislation setting up a Union system of reliefs from customs duty;
- d) international agreements containing customs provisions, insofar as they are applicable to the Union.

(Article 5(2) of the UCC)

“Customs office of exit” generally is the last customs office before the goods leave the customs territory of the Union. However, the customs office of exit may also be one of the following:

1. Except where paragraphs 2 to 7 apply, the customs office of exit shall be the customs office competent for the place from where the goods leave the customs territory of the Union for a destination outside that territory.
2. In the case of goods leaving the customs territory of the Union by fixed transport installation, the customs office of exit shall be the customs office of export.
3. Where the goods are loaded on a vessel or an aircraft for carriage to a destination outside the customs territory of the Union, the customs office of exit shall be the customs office competent for the place where the goods are loaded onto such vessel or aircraft.
4. Where the goods are loaded onto a vessel that is not assigned to a regular shipping service, the customs office of exit shall be the customs office competent for the place where the goods are loaded onto such vessel.

5. Where, after having been released for export, goods are placed under an external transit procedure, the customs office of exit shall be the customs office of departure of the transit operation.

6. Where, after having been released for export, goods are placed under a transit procedure other than the external transit procedure, the customs office of exit shall be the customs office of departure of the transit operation provided that either of the following conditions is fulfilled:

(a) the customs office of destination of the transit operation is situated in a common transit country;

(b) the customs office of destination of the transit operation is situated at the border of the customs territory of the Union and the goods are taken out of that customs territory, after having passed through a country or territory outside the customs territory of Union.

7. On request the customs office of exit shall be the customs office competent for the place where the goods are taken over under a single transport contract for transport of the goods out of the customs territory of the Union by the railway companies, the postal operators, the airlines or the shipping companies provided that the goods are to leave the customs territory of the Union by rail, post, air or sea.

8. Paragraphs 4, 5 and 6 shall not apply in cases of excise goods under suspension of excise duty or goods subject to export formalities with a view to refunds being granted on export under the common agricultural policy.

9. Where a re-export notification is to be lodged in accordance with Article 274(1) of the Code, the customs office of exit shall be the customs office competent for the place where the goods are in the free zone or in temporary storage.

(Article 329 of the IA)

“Customs office of export” means the customs office where the export declaration or the re-export declaration is lodged for goods being taken out of the customs territory of the Union.

(Article 1(16) of the DA)

“Customs procedure” means any of the following procedures under which goods may be placed in accordance with the Code:

(a) release for free circulation;

(b) special procedures;

(c) export.

(Article 5(16) of the UCC)

“Customs status” means the status of goods as Union or non-Union goods.

(Article 5(22) of the UCC)

“Customs supervision” means action taken in general by Revenue with a view to ensuring that customs legislation and, where appropriate, other provisions applicable to goods subject to such action are observed.

(Article 5(27) of the UCC)

“Customs Territory of the Union” comprises the following territories, including their territorial waters, internal waters and airspace:

- the territory of the Kingdom of Belgium;
- the territory of the Republic of Bulgaria;
- the territory of the Czech Republic;
- the territory of the Kingdom of Denmark, except Faroe Islands and Greenland;
- the territory of the Federal Republic of Germany, except the Island of Heligoland and the territory of Büesingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation);
- the territory of the Republic of Estonia;
- the territory of Ireland;
- the territory of the Hellenic Republic;
- the territory of the Kingdom of Spain, except Ceuta and Melilla;
- the territory of the French Republic, except the French overseas countries and territories to which the provisions of Part Four of the TFEU apply;
- the territory of the Republic of Croatia;
- the territory of the Italian Republic, except the municipalities of Livigno and Campione d’Italia and the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio;
- the territory of the Republic of Cyprus, in accordance with the provisions of the Act of Accession;
- the territory of the Republic of Latvia;
- the territory of the Republic of Lithuania;

- the territory of the Grand Duchy of Luxembourg;
- the territory of Hungary;
- the territory of Malta;
- the territory of the Kingdom of the Netherlands in Europe;
- the territory of the Republic of Austria;
- the territory of the Republic of Poland;
- the territory of the Portuguese Republic;
- the territory of Romania;
- the territory of the Republic of Slovenia;
- the territory of the Slovak Republic;
- the territory of the Republic of Finland;
- the territory of the Kingdom of Sweden, and
- the territory of the United Kingdom of Great Britain and Northern Ireland and of the Channel Islands and the Isle of Man.

The following territories, including their territorial waters, internal waters and airspace, situated outside the territory of the Member States are, taking the conventions and treaties applicable to them, be considered to be part of the customs territory of the Union:

- FRANCE -The territory of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963;
- CYPRUS - The territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia as defined in the Treaty concerning the Establishment of the Republic of Cyprus.

(Article 4 of the UCC)

“Declarant” means the person lodging a customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification in his or her own name or the person in whose name such a declaration or notification is lodged.

(Article 5(15) of the UCC)

“Export duty” means customs duty payable on the export of goods.

(Article 5(21) of the UCC)

Note: While there are currently no export duties in place there is provision for them in EU legislation and could be introduced at some point in the future.

“Exporter” means

(a) the person established in the customs territory of the Union who, at the time when the declaration is accepted, holds the contract with the consignee in the third country and has the power for determining that the goods are to be brought to a destination outside the customs territory of the Union,

(b) the private individual carrying the goods to be exported where these goods are contained in the private individual’s personal baggage,

(c) in other cases, the person established in the customs territory of the Union who has the power for determining that the goods are to be brought to a destination outside the customs territory of the Union.

(Article 1(19) of the DA)

“Special Fiscal Territory of the Union” means a part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/112/EEC do not apply. In essence the Special Fiscal Territory of the Union comprises of the custom territory of the Union excluding the Aland Islands (Finland), the Canary Islands (Spain), the Channel Islands (United Kingdom), the French Overseas Departments (French Guiana, Guadeloupe, Martinique and Reunion) and Mount Athos also known as Agion Poros (Greece).

(Article 1(35) of the DA)

“Goods of a non-commercial nature” means

(a) goods contained in consignments sent by one private individual to another, where such consignments:

- i. are of an occasional nature;
- ii. contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial interest; and
- iii. are sent to the consignee by the consignor free of payment of any kind;

- (b) goods contained in travellers' personal baggage, where they:
- i. are of an occasional nature; and
 - ii. consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported or exported for commercial reasons.

(Article 1(21) of the DA)

“Holder of the procedure” means

- a) the person who lodges the customs declaration, or on whose behalf that declaration is lodged; or
- b) the person to whom the rights and obligations in respect of a customs procedure have been transferred.

(Article 5(35) of the UCC)

“International Union airport” means any Union airport which, having been so authorised by the customs authority, is approved for air traffic with territories outside of the customs territory of the Union. The international Union airports in Ireland are Dublin, Cork and Shannon.

(Article 1(2)(5) of the IA)

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

(Article 1(2)(6) of the IA)

“Manifest” means a list of goods being exported which is supplied by the shipping company, airline or vehicle operator. From 18 October 2014 all carriers are required to lodge an electronic cargo manifest for exports to a non-EU country.

“Person” means a natural person, a legal person, and any association of persons which is not a legal person but which is recognised under Union or national law as having the capacity to perform legal acts.

(Article 5(4) of the UCC)

“Persons established in the customs territory of the Union” means:

- (a) in the case of a natural person, any person who has his or her habitual residence in the customs territory of the Union;
- (b) in the case of a legal person or an association of persons, any person having its registered office, central headquarters or a permanent business establishment in the customs territory of the Union.

(Article 5(31) of the UCC)

“Presentation of goods to customs” means the notification to Revenue of the arrival of goods at the customs office or at any other place designated or approved by Revenue and the availability of those goods for customs controls.

(Article 5(33) of the UCC)

“Regular shipping service” means a service which carries goods in vessels that ply only between Union ports and does not come from, go to or call at any points outside the customs territory of the Union or any points in a free zone of a Union port.

(Article 1(45) of the DA)

“Release of goods” means the act whereby Revenue makes goods available for the purposes specified for the customs procedure under which they are placed. For the purpose of this manual, it means release for export.

(Article 5(26) of the UCC)

“Risk” means the likelihood and the impact of an event occurring, with regard to the entry, exit, transit, movement or end-use of goods moved between the customs territory of the Union and countries or territories outside that territory and to the presence within the customs territory of the Union of non-Union goods, which would:

- prevent the correct application of Union or national measures;
- compromise the financial interests of the Union and its Member States; or
- pose a threat to the security and safety of the Union and its residents, to human, animal or plant health, to the environment or to consumers.

(Article 5(7) of the UCC)

“Risk management” means the systematic identification of risk, including through random checks, and the implementation of all measures necessary for limiting exposure to risk.

(Article 5(25) of the UCC)

“Single transport contract” means a contract entered into by the exporter and a railway company, postal authority, airline or shipping company for the carriage of goods to a third country, even if sub-contracting by the above-mentioned companies or different means of transport are used.

“TIR Procedure” is the procedure that allows for the movement of goods internationally over one or more frontiers and where some portion of the journey between the start and end of the movement is conducted by road.

“Union goods” means goods which fall into any of the following categories:

- (a) goods 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;
- (b) goods brought into the customs territory of the Union from countries or territories outside that territory released for free circulation;
- (c) goods obtained or produced in the customs territory of the Union, either solely from goods referred to in point (b) or from goods referred to in points (a) and (b).

(Article 5(23) of the UCC)

3. GENERAL ASPECTS OF EXPORTATION

3.1. General

Goods can only be exported from designated places that have been approved by Revenue for the exportation of goods. These places will normally be an airport or a port but certain premises not situated at such locations may also be approved for the purpose of exportation. These may include transit depots and Authorised Consignors' Premises.

Current authorisations for Authorised Consignor and Authorised Consignee will be reassessed under the UCC during the transitional period i.e. at the latest by 30 April 2019. All new applications will be assessed under the UCC.

New and reassessed Authorised Consignees will no longer have their premises approved as an Authorised Consignee Premises (ACP). Instead Authorised Consignees and Consignors will be required to have their premises authorised for Temporary Storage and to have a Guarantee in place for the Temporary Storage Authorisation.

3.2. Goods leaving the customs territory of the Union

3.2.1. General

The export procedure allows Union goods to leave the customs territory of the Union in a controlled manner. Having the relevant procedures in place ensures the application of all export formalities including commercial policy measures and, where appropriate, the collection of export duties.

With the exception of goods placed under either the outward processing procedure or a transit procedure, all Community goods intended for export must be placed under the export procedure.

3.2.2. Release of goods for exit

Release of goods for exit will be granted on condition that the goods in question leave the customs territory of the Union in the same condition as when the export or re-export declaration was accepted.

(Article 267(4) of the UCC)

3.2.3. Customs supervision of goods

Goods leaving the customs territory of the Union are subject to customs supervision. They may be subject to checks and/or controls by Revenue in accordance with customs legislation. They may also be required to leave the territory using, where appropriate, the route determined and the time limit to be respected by the Revenue and in accordance with the procedures laid down by those authorities.

(Article 267(1) of the UCC)

3.3. Place at which goods may be exported

3.3.1. General

Goods may be exported only at a place approved by Revenue and in the presence, or with the authority, of the proper Revenue Official.

(Section 10, Customs and Inland Revenue Act, 1881)

3.3.2. Approved locations for export

The following places may be approved for the exportation of goods:

(a) Customs Airport

Revenue may, as respects any customs airport, approve a part of, or a place or space at, that airport as a station for the importation and exportation of goods and the embarkation and disembarkation of passengers. The approval may be for such periods and subject to such conditions and restrictions as Revenue think fit and they may, at any time, withdraw or vary the terms of this approval.

(b) Postal Depot

A Postal Depot is a depot/mail centre operated by An Post and approved by Revenue for the completion of customs procedures in respect of third country mail. Applications for approval of an An Post Depot must be submitted to Customs Procedures Branch, Customs Division through the relevant Assistant Principal.

(c) Sufferance wharves

A sufferance wharf is a place in a port that has been approved by Revenue for the importation and exportation of goods. Applications for approval of sufferance wharves, accompanied by a professional architectural drawing of the site together with a report from the relevant local officials should be sent, via the relevant Assistant Principal, to Customs Procedures Branch, Customs Division.

(d) Legal quays

A legal quay is similar to a sufferance wharf but must be approved by the Minister for Finance. In practice they are no longer approved, as sufferance wharves provide all facilities required by importers and exporters.

(e) Transit sheds, container compounds and transit depots

Definitions

A transit shed is a secure building located in a port, at an airport etc., in which goods may be stored. They are permanent fixtures and are constructed to standards for buildings used to store goods.

A container compound is a secure enclosure, located in a port, airport etc., in which goods in containers can be stored while awaiting the completion of customs procedures. Compounds are usually constructed of stout chain link fencing or palisade fencing. The standard of security provided must be adequate to ensure that goods are secure and safe.

A transit depot is a secure building in which goods can be deposited and packed for exportation. A transit depot can be located anywhere, including near the port but (unlike a transit shed) not near the quayside.

3.3.3. General procedures regarding approved locations

(a) Approval of Transit sheds, Container Compounds or Transit depots.

Applications for approval together with a report from the relevant local officials should be sent via the relevant Assistant Principal to Customs Procedures Branch, Customs Division.

(b) Comprehensive Guarantee

Comprehensive Guarantees are used to secure the duties on goods that are not in free circulation. Arrangements to put Comprehensive Guarantees in place are dealt with by Customs Procedures Branch, Customs Division.

(Article 95 of the UCC)

(c) Alterations and repairs to approved premises for export

All structural alterations and repairs to existing approved premises are subject to approval by the relevant Assistant Principal in the District.

(d) Re-approvals of Premises

Approvals are normally granted for ten years. Unless re-approval is granted, a bond is a doubtful security as regards goods in the premises at the end of the period of approval. It provides no security for any goods deposited after expiry of approval. Accordingly, at least six months before expiry of the approval, the relevant District should inform the proprietor that, if required, an application for re-approval should be submitted.

Before re-approval is granted, care must be taken to ensure that the facilities remain adequate and that the Bond continues in force. Applications for the re-approval of transit sheds, container compounds and transit depots are dealt with locally in the Regions/LCD. When a re-approval is granted, a copy of the letter advising the trader of the re-approval is to be forwarded to Customs Procedures Branch, Customs Division for association with the approval file.

3.3.4. Recognised unapproved places

In the context of maritime traffic, a recognised unapproved place is a quay, pier, etc. which has not been approved by Revenue under any of the above provisions, but at which goods are permitted to be landed or shipped with the prior consent of Revenue. Permission should be granted only in exceptional circumstances, e.g. to facilitate the loading of dirty or dangerous cargoes, or the loading of a ship unable to berth at an existing approved place. Persons seeking permission to load cargo for

the first time at an unapproved place must make written application, to the relevant local office, well in advance.

3.4. General obligation to lodge export declarations in advance

A customs declaration is required for all exports to non-Union countries and to certain non-fiscal areas of the EU. Union legislation requires that an export/re-export declaration containing specific data items relating to safety and security requirements must be lodged in advance of an export movement. The exact time of lodgement depends on the nature of the cargo and how the export is being effected.

The export/re-export declaration must be lodged electronically. In addition, it must contain the particulars laid down for such declarations in Annex 9, Appendices A and C1 of the Annexes to the TDA and must be completed in accordance with the explanatory notes in those Annexes.

(Article 1 of the TDA)

3.5. Where the export declaration must be submitted and where the security-related risk analysis takes place

The export declaration must be submitted to the customs office of export via AEP. AEP carries out the security-related risk analysis. The detailed functions to be undertaken at the customs office of export are described at 4.4.

3.6. Responsible person

Responsibility for lodging the export declaration rests with the exporter.

3.7. Time limits

The time limits for lodging an export declaration in various situations are as set out in the Table at para 5.4.

(Article 244 of the DA)

In order to allow sufficient time for Customs, through the AEP system, to conduct risk analysis on the declaration, the declaration should be lodged as early as possible.

3.8. Routings

Once the declaration has been accepted by the AEP system and risk analysis carried out, goods will receive one of three possible “routings” and this will determine the examination, if any, to be undertaken. The position for each routing is as follows:

- (i) “Green” routing – no examination of goods or documentation supporting the declaration is required;
- (ii) “Orange” routing – all documentation supporting the declaration must be produced and checked; and
- (iii) “Red” routing – the goods are to be examined physically together with all documentation supporting the declaration.

Section 6.3.2 contains greater detail in this regard.

3.9. EORI Numbers

EORI established a system whereby every trader who interacts with Customs Authorities in any Member State of the EU is allocated a unique reference number. This number will be valid throughout the EU and will serve as a common reference for the trader’s interaction with the Customs Authorities of any Member State. It may also be used for the exchange of information between the Customs Authorities of the EU, and where appropriate, between Customs and other authorities e.g. statistical authorities.

A declarant is obliged under EU legislation to register for EORI. In this regard, traders should be advised strongly to apply for an EORI number before the filing of the first declaration.

The EORI application process differs according to whether the declarant is established within or outside the customs territory of the Union:

- (a) a declarant established in the customs territory of the Union must apply for an EORI number to the customs authority or, if different, the designated authority of the Member State in which the declarant is established; and
- (b) a declarant not established in the customs territory of the Union must apply for an EORI number to the customs authority or, if different, the designated authority of the Member State where the declarant will first lodge an entry summary declaration.


In Ireland, E-Customs Branch, Customs Division deals with the allocation of EORI numbers.

Requests for clarification/advice on EORI matters can be directed to them at the following contact numbers:

E-mail address: ecustoms@revenue.ie

eCustoms Helpdesk: 1890 204 304 (outside Ireland +353 67 63139)

Further information on EORI can be found on the Revenue website or in the EORI Guidelines available on the European Commission website.

An eLearning tool is available to download from the European Commission website. 

4. PROCEDURES AT EXPORT

4.1. General

In the context of export there are two distinct locations where specified procedures take place. These locations, the office of export and the office of exit, may be the same or they may be different and in the case of indirect exports will be in different Member States. Goods for export are first presented to customs at the office of export and leave the Union at the office of exit.

4.2. Export Control System (ECS)

4.2.1. Introduction

The Export Control System (ECS) is an electronic system that is used throughout the European Union to control and monitor the export and exit of goods from the European Union. The system enables the office of export in the Member State from which the goods were exported to communicate with the office of exit from which the goods being exported actually exit the Union. It should be noted however that it only applies to indirect exports - goods being exported directly from the Union, or moving under a Single Transport Contract, will not be affected. (The various types of export and the procedures applicable to each are described in 4.3 below.)

4.2.2. Master reference Number (MRN)

The MRN is a unique number that is automatically allocated by AEP when it receives and validates an export declaration.

It contains 18 digits and is composed of the following elements:

Field	Content	Field type	Examples
1	Last two digits of year of formal acceptance of import/export	Numeric 2	11

	movement (YY)		
2	Identifier of the country from which the movement originates.	Alphabetic 2 (ISO alpha 2 country code)	IE
3	Unique identifier for the export movement per year and country	Alphanumeric 13	9876AB8890123
4	Check digit	Alphanumeric 1	5

4.2.3. Export Accompanying Document (EAD)

The function of the EAD is to show that an export declaration has been lodged and the shipment has been released for export. AEP generates a Master Reference Number (MRN) (see above) which is notified electronically to the declarant and can be reproduced in both numeric and barcode formats. The declarant should print the EAD from AEP and it should accompany the goods on their movement through the other Member State. The Customs authorities in some Member States may require notification of arrival of the goods at the customs office of exit to be communicated to them electronically as an alternative to presenting the hard copy EAD, this electronic notification shall contain the MRN. A sample of the EAD at [Appendix 2](#).

4.2.4. General Procedures

Where export declarations are submitted to AEP in which Box 29 shows the Office of Exit to be in another Member State (the office of exit codes can be found on the Europa website (EUROPA COL list) the movement will be automatically processed though ECS. On receipt of clearance from AEP, the declarant may print the EAD ([see 4.2.3](#)) which can accompany the goods on their movement to the other Member State. The barcode and Master Reference Number (MRN) ([see 4.2.2](#)) will also suffice in place of the EAD. The customs office of export will automatically send a message to the office of exit that the goods are on their way.

On arrival of the goods at the Office of Exit, the EAD or the barcode and MRN should be presented to customs by the declarant or his representative. This will allow customs in the Office of Exit to supervise the physical exit of the goods from the customs territory of the Union and also to inform the office of export that exit has taken place. Subsequently, the declarant will receive a further message from AEP confirming exit of the goods from the EU.

In a small number of cases, goods that have been exported from another MS will exit the Union through Ireland. The normal procedures relating to an office of exit should be performed in such cases (see para 4.5).

4.3. Types of export and the procedures applicable to each

4.3.1. Direct Exports

The customs requirements to be fulfilled in respect of exports from Ireland to a destination outside the Union depend on whether or not the movement is direct or indirect. In the case of a direct export, a single office in Ireland (e.g. Dublin Airport) acts as both office of export and office of exit. This means that the export declaration is made to that office via AEP, all customs formalities and/or controls are completed there and the goods depart directly (i.e. not via another Member State) to their destination outside the customs territory of the Union. In the case of a direct export, Box 29 of the customs declaration will show an Irish office of exit e.g. “IE...”.

4.3.2. Indirect Exports

In the case of an indirect export, a trader or his representative submits his export declaration to an office of export in Ireland via AEP (e.g. Dublin Airport). AEP generates a MRN which is used to identify the consignment at the office of exit. Where the export customs declaration in Box 29 shows the Office of Exit to be in another Member State, a message will be automatically generated by AEP and sent to the declared office of exit in that other Member State. On receipt of clearance from AEP, the declarant may print the EAD and it can accompany the goods on their movement to the other Member State. The barcode and MRN will also suffice ([see 4.2.2](#)).

On arrival of the goods at the office of exit, the EAD or the barcode and MRN should be presented to customs by the declarant or his representative. This will allow customs in the office of exit to supervise the physical exit of the goods from the customs territory of the Union and also to inform the office of export in Ireland automatically that exit has taken place. Subsequently, the declarant in Ireland will receive a further message from AEP confirming exit of the goods from the EU. (Flowchart showing process involved in indirect export at [Appendix 4](#)).

4.3.3. Exports under a Single Transport Contract

In the case of certain indirect exports, which are undertaken under a Single Transport Contract (STC) a different, procedure applies. STCs are a legislative exception to the normal procedures which apply viz a viz offices of export and offices of exit and they are binding agreements, operated under a number of international instruments, depending on the mode of transport involved, relating to the international transport of goods. In an EU context, an STC is a contract for the through transport of goods from the point of export in the Union to their destination outside of the Union. Normally the existence of an STC will be shown on the air waybill or bill of lading.

Where goods that are being exported indirectly are moving under an STC they may be treated for customs purposes in the same way as a direct export, but only at the request of the declarant (Article 329(7) of the IA). Thus, if goods moving under a STC are declared in e.g. Dublin Airport and the declarant requests it, by declaring an Irish office of exit in Box 29 of the customs declaration and presenting the transport contract, all customs formalities can be completed at that office although the goods subsequently leave the customs territory of the Union through e.g. Frankfurt Airport.

In the case of indirect exports under STC, the required procedure is as follows:

- (a) the Irish customs office is both the office of export and the office of exit and all the customs export formalities are to be carried out at that office;
- (b) the accompanying document is to be returned to the exporter as proof of departure of the goods from the Union; and
- (c) on request at the actual point of exit from the Union the carrier shall make available one of the following:
 - (i) the movement reference number of the export declaration where available; or
 - (ii) a copy of the single transport contract or the export declaration for the goods concerned; or

- (iii) the unique consignment reference number or the transport document reference number and the number of packages and, if containerised, the equipment identification number.

Where goods are carried by an airline under the cover of a STC and part of the route is made by road, the condition laid down in Article 329(7) of the IA with regards to leaving the Union by rail, post, air or sea is considered to be fulfilled provided the external border is crossed by air.

By analogy with exports by air, in the case of multi-modal transport covered by a STC between an exporter and a shipping company, the condition of Article 329(7) of the IA is considered to be fulfilled, provided the external border of the customs territory of the Union is crossed by sea. In this case, the decisive element for determining the office of exit for exports by sea is the way the external border is crossed:

- (a) if by sea, the office of exit is, on request, the customs office competent for the place where the goods are taken over under a STC (commonly the customs office of export); and
- (b) if otherwise, the office of exit is the last office before the goods leave the customs territory of the Union.

The principal conclusion in case of multi-modal exports by sea that are not covered by a STC is that, where goods are transported by sea from one Union port (e.g. Dublin) via another Union port (e.g. Antwerp) to a non-Union destination, the office of exit is the last customs office before the goods leave the customs territory of the Union, in this case Dublin when the transport to Antwerp is not carried out by an Authorised Regular Shipping Service (Article 329(4) of the IA). According to Article 154 of the UCC goods lose their Union status as soon as they are actually removed from the customs territory of the Union (except where they are carried by an Authorised Regular Shipping Service (Article 120 of the DA). This means that the goods arriving at the last Union port (e.g. Antwerp) have already lost their Union status.

4.4. Procedures at Customs Office of Export

4.4.1. General

This is the customs office where the formalities for goods destined to leave the customs territory of the Union are to be completed.

4.4.2. Typical formalities to be completed by the customs office of export

These formalities include:

- (a) *the lodging and acceptance of a customs declaration for export, outward processing or, following a customs procedure with economic impact, for re-exportation;
 - (b) the verification of the declaration and supporting documents and the examination of the goods;
 - (c) taking measures allowing the identification of the goods;
 - (d) controls on whether the goods are subject to prohibitions or restrictions;
 - (e) *safety and security risk analysis;
 - (f) ensuring that a guarantee is lodged where required;
 - (g) *release of the goods for moving to the customs office of exit (if the customs office of export is not identical with the customs office of exit);
 - (h) *issuing the MRN to the declarant;
 - (i) *forwarding the “Anticipated Export Record” message to the customs office of exit;
 - (j) *confirmation of exit to the exporter/declarant; and
 - (k) *initiating the inquiry procedure on open movements after 90 days.
- * These formalities are carried out within the AEP and ECS system.

4.4.3. Customs office of export also acting as customs office of exit

This arises occasionally because:

- (a) the goods are declared for export or re-export at a customs office at the point of exit from the customs territory of the Union; or
- (b) the goods are declared for export or re-export at the same customs office where they are taken over under a single transport contract for transport out of the customs territory of the Union; or
- (c) the goods are declared for export or re-export and transit at the same customs office; or
- (d) The goods are loaded on a vessel or aircraft for carriage to a destination outside the customs territory of the Union; or
- (e) The goods are loaded onto a vessel that is not assigned to a regular shipping service.

(Article 329 of the IA)

4.4.4. Special rules in relation to the lodgement of declarations

The following special rules exist in relation to the lodgement of declarations:

- (a) for cases involving sub-contracting, the declaration may be lodged with the customs office responsible for the place where the sub-contractor is established (Article 221(2) of the IA);
- (b) for cases where, for administrative reasons, the declaration cannot be lodged at the customs office via AEP responsible for supervising the place where the exporter is established or where the goods are packed or loaded for shipment, the declaration may be lodged with a different customs office in the Member State concerned which is competent for the operation in question (Article 221(2)(c) of the IA);
- (c) in duly justified circumstances, the declaration may be lodged at another customs office (Article 221(2) 4th subparagraph of the IA);
- (d) for cases where goods not exceeding €3,000 in value per consignment and per declarant, and which are not subject to prohibitions, the customs declaration may be lodged with the customs office of exit (Article 221(2) 2nd subparagraph of the IA);
- (e) for oral customs declarations which can be lodged only with the customs office of exit (Article 221(3) of the IA);
- (f) goods in a postal consignment not exceeding €1,000 and items of correspondence shall be considered to be declared for export by their exit from the Union (Article 141(2) and 141(4) of the DA);
- (g) for customs declarations made by an act deemed to be a customs declarations which can take place only at the customs office of exit (Articles 139 to 141 of the DA);
- (h) for customs declarations lodged retrospectively which must be lodged with the customs office competent for the place where the exporter is established (Article 337 of the IA); and
- (i) for cases of re-exportation of non-Union goods under temporary admission where an ATA carnet is used the customs declaration may be lodged at the a customs office of exit. (Article 338 of the IA)

4.5. **Procedures at Customs Office of Exit**

The customs office of exit is the office to which goods must be presented before they leave the customs territory of the Union and at which they will be subject to exit formalities and appropriate risk-based controls. These controls focus in particular on whether goods:

- (a) are missing; or

- (b) are in excess; or
- (c) do not correspond to those declared or have been substituted.

Where no discrepancies are identified, the customs office of exit releases the goods for exit. Where it is established that goods are missing, it should inform the office of export. In a case where the office of exit establishes that there are goods in excess, the Officer should refuse exit of these excess goods until the export formalities have been completed.

When the office of exit establishes a discrepancy in the nature of the goods, the Officer should refuse exit of these goods and take the following actions:

- if there are goods missing, inform the customs office of export and release the goods for exit,
- if goods are in excess, release only the goods for exit which have been declared for export; for the other goods a new export declaration is required which may exceptionally be lodged to the customs office of exit;
- if the nature of the goods is different from those declared (e.g. shoes instead of t-shirts) the original export declaration must be invalidated and a new one lodged . The new declaration may be lodged at the customs office of exit.

(Article 332 of the IA)

4.6. Obligation to provide the necessary information at the customs office of exit

The person holding the goods is required to advise the next holder of the goods of the MRN(s) of the export declaration(s) together with the unique consignment reference number or transport document number and number of packages. If containerised, the equipment identification number should also be given. This has to be done as early as possible – at the latest at the handover of the goods. The advice may be made using commercial, port or transport information systems and processes or, where not available, in any other form. At the latest upon handover of the goods, the person to whom they are handed over must record the advice provided by the first holder of the goods.

If the carrier has not obtained the above information, it may not load the goods and bring them out of the Union.

The carrier must then inform the customs office of exit that the goods have effectively left the

Union, by providing the above information to the customs office of exit. This may be done by providing a hard copy of the cargo manifest declared on the Electronic Manifest System (EMS) or through other transport reporting requirements and can be made available to Customs through existing commercial, port or transport systems. *(Article 332 of the IA)*

4.7. Split Exportation

In the case of split exportation via the same office of exit, endorsement of the EAD will be given only for those goods which are actually exported.

In the case of split exportation in unforeseen circumstances via several different offices of exit, the customs office of exit where the consignment was first presented shall collect the exit results from the other customs offices of exit and shall inform the customs office of export of the exit of the goods. They may do so only when all of the goods have left the customs territory of the Union. *(Article 333 (4) and (8) of the IA)*

4.8. ECS - evidence that the goods have left the Union

In the case of indirect exports using ECS, the office of export is responsible for certifying the exit of the goods to the exporter or declarant in the following cases:

- (a) it has received an “Exit results” message from the customs office of exit; and
- (b) it has received no “Exit results” message from the customs office of exit within 10 days, but is satisfied that evidence provided in support of the claim about exit is sufficient.

Where after 90 days from the release of goods for export, the customs office of export has not received the “Exit results” message, it may, at its own initiative, start an enquiry procedure. The customs office of export shall, at the request of the person who lodged the customs declaration, start an enquiry procedure - even before the 90 days have elapsed - where the person who lodged the customs declaration has information that the goods have left the customs territory of the Union, and requests an inquiry.

Where the customs office of exit does not confirm the exit of the goods in either of the cases mentioned above, the customs office of export informs the person who lodged the customs

declaration and invites him to produce (alternative) evidence that the goods have left the customs territory of the Union, that evidence may be provided in particular by one of the following means or a combination thereof:

- (a) A copy of the delivery note signed or authenticated by the consignee outside the customs territory of the Union; or
- (b) The proof of payment or the invoice or the delivery note duly signed or authenticated by the economic operator which brought the goods out of the customs territory of the Union; or
- (c) A declaration signed or authenticated by the company which brought the goods out of the customs territory of the Union; or
- (d) A document certified by the customs authorities of a Member State or a country outside the customs territory of the Union; or
- (e) Economic operators' records of goods supplied to ships, aircraft or offshore installations.

(Article 335(4) of the IA)

It should be noted that the above is strictly an illustrative list and is not exhaustive.

Where the customs office of export has, after a period of 150 days from the date of release of the goods for export, received neither an "Exit results" message from the customs office of exit nor satisfactory evidence in support of a claim of exit, it may consider this as an indication that the goods have not left the customs territory of the Union. In such cases, the customs office of export must inform the exporter or declarant and the declared customs office of exit of the invalidation of the export declaration.

(Article 248(2) of the DA and 340(4) of the IA)

5. DECLARATION FOR EXPORT

5.1. General

A customs declaration is required for all exports to non-Union countries and to certain non-fiscal areas of the EU and since 1 July 2009 this must be made electronically. However, in certain limited cases a declaration may be made orally or in a simplified form and these situations are described at 4.4.4.

Declarations for exported goods are processed electronically through the AEP system. Data is submitted to the AEP system by means of Direct Trader Input (DTI).

5.2. Requirement for declaration

5.2.1. General

A customs export declaration is required for goods:

- (a) exported to a non-Union country; or
- (b) bound for any of the territories of the EU which are part of the customs territory of the Union but are not part of the fiscal territory (see Section 2); or
- (c) delivered tax exempt as aircraft and ship supplies, regardless of the destination of the aircraft or ship; or
- (d) CAP goods bound for an entitled destination in accordance with the provisions of Article 33 of Commission Regulation (EEC) No. 612/09.

5.2.2. Making the declaration

For all of these goods, the customs declaration must be made:

- (a) using electronic data-processing technique authorised by Revenue; or
- (b) by means of an oral declaration or an act deemed to be a customs declaration whereby the holder of the goods expresses his wish to place them under a customs procedure, where such a possibility is provided for by the legislation.

(Article 6 of the UCC)

5.3. Lodging a declaration

5.3.1. General

Union legislation requires that an export/re-export declaration containing specific items relating to safety and security requirements must be lodged in advance of an export movement. The exact time of lodgement depends on the nature of the cargo and how the export is being effected (see 5.4).

The declaration must be lodged electronically. In addition, it must contain the particulars laid down for such declarations in Annex 9, Appendices A and C1 of the Annexes to the TDA and must be completed in accordance with the explanatory notes in those Annexes.

(Article 1 of the TDA)

5.3.2. Person lodging the customs declaration

The exporter shall be considered the person on whose behalf the export declaration is being lodged. There are various possible scenarios in which the person who is responsible for or is allowed to lodge the customs declaration is:

- (a) the exporter or holder of the outward processing procedure, in the case of the export and outward processing procedures respectively;
- (b) the principal in the case of the transit procedure; or
- (c) the person re-exporting non-Union goods after use of a customs procedure with economic impact (customs warehousing, inward processing, temporary admission, processing under customs control).

Any of those persons may use a representative, who may be direct or indirect.

(Article 18 of the UCC).

5.3.3. Office responsible for receipt of declaration

Article 221 of the IA lays down which customs office of export has the responsibility for receiving export declarations.

In general, the export declaration must be lodged via AEP to the customs office responsible for supervising the place where the exporter is established or "where the goods are packed or loaded for export shipment". The customs office responsible for the place where the goods are packed or

loaded is generally the customs office in the region from where the goods are then transported out of the Customs territory of the Union i.e. the region where the exporter who takes the decision to export the goods is based.

5.4. Time limits for lodgement of declarations

The time limits for lodging an export declaration in various situations are as set out in the following Table. (*Article 244 of the DA*) It should be noted that in practice, for all modes of transport, the declaration must be lodged earlier than the time limits set out in the Table to enable the office of export to carry out the necessary risk analysis. For example, in the case of containerised goods being sent from Dublin to the US via Rotterdam, the sequence of events is as follows:

- (a) the declaration must be lodged at the customs office of export which is Dublin;
- (b) risk analysis is carried out in Dublin and the goods are released with the relevant message exchanges occurring through ECS;
- (c) the goods are sent from Dublin on a vessel of an Authorised Regular Shipping Service and arrive in Rotterdam which is the office of exit. There, they are loaded on to the ship which will take them to the US; and
- (d) the legislative requirement is that the declaration be lodged at least 24 hours before the goods in this example are loaded on to the ship in Rotterdam. As the declaration must be lodged in Dublin and as it will take more than 24 hours for the goods to travel between Dublin and Rotterdam this deadline will be met easily – however, the declaration should still be lodged as early as possible in Dublin to facilitate risk analysis.

Table 1
Time limits for lodging export declaration

<u>Containerised maritime cargo</u> (except short sea containerised shipping)	At least 24 hours before commencement of loading in the port from where the goods will leave the Union.
Movements not involving containerised cargo	At least 2 hours before the goods will leave the Union.
<u>Short Sea Containerised Shipping</u> Movements between Greenland, Faroe Islands, Iceland, ports on the Baltic Sea, ports on the North Sea, ports on the Black Sea, ports on the Mediterranean and all ports of Morocco and The Union	At least 2 hours before the goods will leave the Union.
<u>Short Sea Containerised Shipping</u> Movements with a duration of less than 24 hours between A territory outside the customs territory of the Union and The French overseas departments, Azores, Madeira and Canary Islands	At least 2 hours before the goods will leave the Union.
Air Traffic	At least 30 minutes prior to the departure from an airport in the Union.
Road and inland waterways	At least 2 hours before the goods will leave the customs office of exit.
Rail	i. where the train voyage from the last train formation station to the customs office of exit takes less than two hours, at the latest one hour before arrival of the goods at

	<p>the place for which the customs office of exit is competent;</p> <p>ii. in all other cases, at the latest two hours before the goods are to leave the customs territory of the Union.</p>
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In the following situations, the time-limit for lodging the pre-departure declaration shall be that applicable to the active means of transport used to leave the customs territory of the Union:

- a) where the goods have arrived at the customs office of exit on another means of transport from which they are transferred before leaving the customs territory of the Union (inter-modal transport);
- b) where the goods have arrived at the customs office of exit on a means of transport which is itself transported on an active means of transport when leaving the customs territory of the Union (combined transport).

(Article 244(3) of the DA)

5.5. Exceptions to the general obligation to lodge a declaration within specified time limits and without safety and security data

The goods below are exempted from the requirement to lodge a pre-departure declaration. It is important to note that this does not imply that the goods do not need to be declared to customs on export. In many of these cases, the declaration takes a “special” form in accordance with the rules applicable in the particular case (for examples, presentation of an ATA Carnet or an oral customs declaration). These goods do not need to comply with the specific time-limits and the declarations do not need to contain Safety and Security data. **It is important that the declaration is lodged at the office of export as early as possible to allow for the conduct of risk analysis and uninterrupted cargo flow.**

- electrical energy;
- goods leaving by pipeline;
- items of correspondence;
- goods moved under the rules of the acts of the Universal Postal Union;

- household effects as defined in Article 2(1)(d) of Regulation (EC) No 1186/2009 provided that they are not carried under a transport contract;
- goods contained in travellers' personal luggage;
- goods that may be declared orally or by a act deemed to be a customs declaration with the exception, when carried under a transport contact, of:
 - (i) pallets, spare parts, accessories and equipment for pallets;
 - (ii) containers, spare parts, accessories and equipment for containers;
 - (iii) means of transport, spare parts, accessories and equipment for means of transport;
- goods covered by ATA and CPD Carnets;
- goods moved under cover of the form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- goods carried on board vessels moving between Union ports without any intervening call at any port outside the customs territory of the Union;
- goods carried on aircraft moving between Union airports without any intervening call at any airport outside the customs territory of the Union;
- weapons and military equipment taken out of the customs territory of the Union by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;
- the following goods taken out of the customs territory of the Union directly to offshore installations operated by a person established in the customs territory of the Union:
 - (i) goods to be used for construction, repair, maintenance or conversion of the offshore installations;
 - (ii) goods to be used to fit or equip the offshore installations;
 - (iii) provisions to be used or consumed on the offshore installations;
- goods for which relief can be claimed pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963, other consular conventions or the New York Convention of 16 December 1969 on special missions;
- goods which are supplied for incorporation as parts of or accessories in vessels or aircraft, and for the operation of the engines, machines, and other equipment of vessels or aircraft, as well as foodstuffs and other items to be consumed or sold on board;

- goods dispatched from the customs territory of the Union to Ceuta and Melilla, Gibraltar, Heligoland, the Republic of San Marino, the Vatican City State, and the municipalities of Livigno and Campione d'Italia, or to the Italian national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio;
- Goods destined for territories within the customs territory of the Union where Directive 2006/112/EC or Directive 2008/118/EC do not apply;
- Goods exported to Norway and Switzerland (including Liechtenstein) in accordance with the agreements concluded between the EU and those countries.

(Article 245 of the DA)

The phrase “transport contact” means the goods in question are for sale.

5.6. Place for lodgement of declarations - Normal Procedure

An export customs declaration will normally be lodged via AEP to the customs office:

- (a) responsible for supervising the place where the exporter is established; or
- (b) where the goods are packed or loaded for export shipment.

(Article 221(2) of the IA)

5.7. Place for lodgement of declarations – Exceptions

5.7.1. Declaration may be lodged via AEP to a different office

Where for administrative reasons the above normal procedure cannot be applied, the declaration may be lodged via AEP:

- (a) to any customs office in Ireland, which is competent to deal with the export procedure concerned *(Article 221(2)(c) of the IA)*; or
- (b) in another Member State where there are duly justified good reasons, as outlined in the following paragraphs. *(Article 221 (2) 4th subparagraph of the IA)*

Duly justified good reasons exist where the lodgement of a declaration to the normal Revenue Office via AEP would require an economically unreasonable effort by the exporter and may constitute the following:

- (a) change of contract; or

- (b) diversion of goods; or
- (c) loss of documents.

Duly justified good reasons do not exist:

- (a) where the circumstances can be foreseen; or
- (b) where a significant economic advantage accrues to the exporter by lodging the export declaration in another Member State in cases where agricultural refunds are due.

Accordingly, care must be taken in allowing an export declaration to be lodged at an office other than the place for lodging a declaration through normal procedures. Areas of doubts or difficulties in this regard should be referred to Customs Procedures Branch, Customs Division.

5.7.2. Sub-contracting

In cases involving sub-contracting, the export declaration may also be lodged to the Revenue Office responsible for the place where the sub-contractor is established.

(Article 221 (2) 3rd subparagraph of the IA)

Subcontracting refers to the process of entering a contractual agreement with an outside person or company to perform a certain type of work.

5.8. Who may make declarations

5.8.1. General

Declarations may be made by a person who is able to present the goods to Customs, or to have them presented. If the declarant is not the exporter, s/he must be appointed by the exporter and empowered to act as his/her representative. The declarant must be established in the Union.

(Articles 18 and 170 of the UCC)

5.8.2. Exporter

The exporter, within the meaning of Article 1 (19) of the DA means

- (a) the person established in the customs territory of the Union who, at the time when the declaration is accepted holds the contract with the consignee in the third country and has the

- power for determining that the goods are to be brought to a destination outside the customs territory of the Union,
- (b) the private individual carrying the goods to be exported where these goods are contained in the private individual's personal baggage,
 - (c) in other cases, the person established in the customs territory of the Union who has the power for determining that the goods are to be brought to a destination outside the customs territory of the Union.

5.8.3. A Representative

A person may appoint a representative in his dealings with Revenue to perform the acts and formalities laid down by customs rules. Such representation may be direct or indirect.

Under **direct representation** a person acts in the name of and on behalf of another (the principal). This means that the principal, for whom the direct representative is working, is solely responsible for fulfilling their legal obligations under Union customs law.

Under **indirect representation** the third party acts in his or her own name but on behalf of their principal. This means that the third party is jointly responsible with their principal for fulfilling legal obligations under Union Customs law.

Where the person or entity who organises the export of goods is not established in the customs territory of the Union (i.e. in the case of ex-works sales) an indirect representative should be appointed to act on behalf of the person or entity that is organising the export of the goods.

A representative must be established within the Union. An exemption to this general requirement will be made in cases of temporary admission or, where Revenue considers it appropriate and justified, in cases where goods are declared only on an occasional basis.

A representative must state, by including the appropriate code in Box 14 of the customs declaration, that he is acting on behalf of the person represented, specify whether the representation is direct or indirect and be empowered to act as a representative. A person who fails to state that he is acting in the name of or on behalf of another person or who states that he is acting in the name of or on

behalf of another person without being empowered to do so is deemed to be acting in his own name and on his own behalf.

An Officer may require any person stating that he is acting in the name of or on behalf of another person to produce evidence of his powers to act as a representative.

(Article 19 of the UCC)

Without prejudice to the possible application of penal provisions, the lodging with a Revenue Office of a declaration signed by the declarant or his representative (in AEP this is a digital signature) renders him responsible under customs legislation for all of the following:

- (a) the accuracy of the information given in the declaration;
- (b) the authenticity of the documents presented; and
- (c) compliance with all the obligations relating to the entry of the goods in question under the procedure concerned. *(Article 15 of the UCC)*

5.9. Amendment of declarations

5.9.1. General Position

When a declarant requests permission to do so he/she may be authorised to amend one or more of the particulars of the declaration after it has been accepted by Revenue. The amendment cannot have the effect of applying the declaration to goods other than those it originally covered.

In allowing the amendment of errors or discrepancies, Officers should take into account the risks to Revenue that are involved.

5.9.2. Exception to general position

No amendment to a declaration is permitted where authorisation is requested after the Officer has:

- (a) informed the declarant that (s)he intends to examine the goods; or
- (b) established that the particulars in question are incorrect; or
- (c) released the goods.

(Article 173 of the UCC)

5.9.3. Errors or discrepancies discovered by Revenue in the course of documentary checks and/or examination

a. Cases where no fraud or criminality is suspected

If an officer discovers errors or discrepancies during documentary checks and/or examination of goods, (s)he may request the declarant to amend the declaration provided that (s)he is satisfied that there was a genuine error or omission and that no fraud was intended. This is done by amending the status of the customs declaration on AEP to "To Amend by Trade". When the status of the customs declaration is at "To Amend by Trade" it allows the declarant to submit an electronic amendment to the customs declaration, this amendment has a unique identifier and is only accepted by the system when the status has been set by the Officer.

In cases where there are a number of errors or discrepancies and an officer is satisfied that they were genuine errors or omissions and that no fraud was intended a trader may cancel the original entry and a replacement submitted.

b. Cases where fraud or criminality are suspected

Cases where fraud or criminality e.g. attempted export of restricted goods without a licence, are suspected are to be reported to Anti-Fraud Prosecution Unit, IPD, Bridgend, Co. Donegal.

5.9.4. Amendment of declarations not involving payment of duty

Where a declaration is made by DTI, a hard-copy is to be printed from the AEP System. If the Officer is satisfied that the amendment is in order (s)he should endorse the reverse of the hard-copy "Satisfied amendment in order" together with signature and date stamp.

5.10. Invalidation of a declaration

5.10.1. Invalidation after the goods have been declared for export

Where goods have been released for export, re-export or outward processing and have not left the Union, the customs declaration shall be invalidated on receipt of a reasoned application by the declarant.

(Article 148(4) of the DA)

5.11. Cases where export goods do not leave the Union

Where goods released for export do not leave the customs territory of the Union, the exporter or the declarant must immediately inform the office of export which will invalidate the export declaration.

(Article 340 (1) of the IA and Articles 148(4) and 248 of the DA)

Where, in the cases referred to in Article 329(5), (6) and (7) of the IA, (Single Transport Contract or transit procedure) a change in the terms of a transport contract has the effect of terminating a transport operation inside the customs territory of the Union which should have terminated outside it, the companies or authorities in question may only carry out the amended contract with the agreement of the office of export or, in the case of a transit operation, the office of departure. The office of export will invalidate the declaration in such a case.

(Article 340(3) of the IA)

Where goods have already been presented to the customs office of exit, the person who removes the goods from the customs office of exit for carriage to a place within the customs territory of the Union shall inform the customs office of exit that the goods will not be taken out of the customs territory of the Union and specify that MRN of the export or re-export declaration.

(Article 340(2) of the IA)

5.12. Oral declaration

5.12.1. General

Oral declarations may be made only at the customs office of exit. Such declarations are restricted to:

- (a) goods of a non-commercial nature contained in travellers' personal baggage, or sent by private individuals;
- (b) goods of a commercial nature provided that they do not exceed either €1,000 in value or 1,000kg in net mass;
- (c) means of transport registered in the customs territory of the Union and intended to be re-imported, and spare parts, accessories and equipment for those means of transport;
- (d) goods that are being exported temporarily with a view to being re-imported, where such goods may be declared for temporary admission under an oral customs declaration:
 - pallets, containers and means of transport and spare parts, accessories and equipment for those pallets, containers and means of transport (*Article 208 to 213 of the DA*)
 - personal effects and good for sports purposes (*Article 219 of the DA*)
 - welfare materials for seafarers used on a vessel engaged in international maritime traffic (*Article 220 of the DA*)
 - medical, surgical and laboratory equipment (*Article 222 of the DA*)
 - animals owned by a person established outside the EU provided they are intended for transhumance or grazing or for the performance of work or transport (*Article 223 of the DA*)
 - goods for use in frontier zones (*Article 224(a) of the DA*)
 - instruments and apparatus necessary for a doctor to provide assistance for a patient awaiting an organ transplant (*Article 226(1) of the DA*)
 - disaster relief material used in connection with measures taken to counter the effects of disaster or similar situations affecting the customs territory of the Union (*Article 221 of the DA*)
 - portable musical instruments temporarily imported by travellers and intended to be used as professional equipment (*Article 226(2) of the DA*)

- packings which are imported filled and are intended for re-export, whether empty or filled, bearing the permanent, indelible markings identifying a person established outside the customs territory of the Union (*Article 228 of the DA*)
 - radio and television production and broadcasting equipment and vehicles specially adapted for use for the purposes of radio and television production and broadcasting and their equipment, imported by public or private organisations established outside the customs territory of the Union and approved by the customs authorities issuing the authorisation for the temporary admission of such equipment and vehicles;
 - other goods where this is authorised by the customs authorities
- (e) re-export declarations may be made orally when discharging a temporary admission procedure for the goods referred to in paragraph (d)

(Article 136 and 137 of the DA)

5.12.2. Receipts for oral declarations

Where goods declared orally are subject to export duty, Revenue will issue a receipt on C & E 305 to the person concerned on payment by cash/Bank Draft.

The receipt must include at least the following information:

- (a) a description of the goods which is sufficiently precise to enable them to be identified, this may include the tariff heading;
- (b) the invoice value and/or quantity of the goods, as appropriate;
- (c) a breakdown of the charges collected;
- (d) the date on which it was made out; and
- (e) the name of the authority which issued it.

(Article 217 of the IA)

5.12.3. Oral declarations – Re-export after temporary admission

The goods described in paragraph (d) of Section 5.12.1, which may have been the subject of an oral declaration at importation in accordance with the conditions laid down for temporary admission, may also be the subject of an oral declaration for re-exportation, discharging the temporary admission procedure.

(Article 136(2) of the DA)

6. Automated Entry Processing (AEP)

6.1. General

All normal export procedures are carried out through the AEP system which is responsible for the validation, processing, duty accounting and clearance of customs declarations. The system also checks updated data format, validations, prohibitions and restrictions and verifies that sufficient credit, if necessary, is available in the trader's account to pay the duty due.

There are a number of reports available from the AEP system which gives Revenue access to management information on most aspects of trade. The AEP Staff Manual provides details of the various reports available.

Customs declarations must be submitted to the AEP system by means of Direct Trader Input (DTI) (Paperless Declaration) which is provided for in Article 6 of the UCC.

In the case of an indirect export where the export declaration, in Box 29, shows the office of exit to be in another Member State a message will be automatically generated by AEP and sent to the declared office of exit in that other Member State so that they can supervise the exit of the goods.

6.2. AEP Trader Guide

The *AEP Staff Manual* and *AEP- Export Trader Guide* contain “guiding instructions” for DTI users of the AEP system. General information on the operation of the Customs aspects of AEP can be obtained from the AEP Accounts Unit in Customs Division at ecustoms@revenue.ie.

6.3. Direct Trader Input (DTI) (Paperless Declaration)

6.3.1. Application for participation

A trader must be approved for DTI by the AEP Accounts Unit (application forms available for download on the Revenue website) and be in receipt of a digital certificate from ROS in order to make a paperless declaration.

All traders requiring access to the AEP system will require registration on CRS under a new Revenue taxhead (C&E) number created for all subsequent C&E transactions. The Revenue taxhead number allocated on foot of the registration is required for DTI paperless approval.

Registration for AEP functions is carried out by the AEP Accounts Unit. Note that this registration does not absolve the requirement to register for EORI (see 3.9)

CONTACTS

Office of the Revenue Commissioners AEP Accounts Unit Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary. E45 T611 Phone: 1890 204 304 or +353 67 63139	Application Forms download: http://www.revenue.ie/en/customs/forms/aep.html Fax: +353 67 63397 e-mail: ecustoms@revenue.ie
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6.3.2. Accompanying documents

Where a customs declaration is Green-routed, the declarant must retain the accompanying documents endorsed with customs declaration Number/Date, for three years from the end of the year in which the goods are released from Revenue control and produce them to Revenue if requested. The declarant may use any filing system provided that the documents can be produced to

Revenue on request. Declarants must insert Code 1 in Box 44-3 of the customs declaration (this indicates that the declarant is in possession of an accompanying document(s) and that such document(s) will be retained for production to Revenue if requested).

Under the AEP system, accompanying documents must continue to be lodged in the case of Red-routed and Orange-routed declarations. These documents are retained by Revenue. Traders will be allowed in certain instances to provide electronic versions of documents to Revenue, rather than having to present them manually. Consequently, traders may submit the required documents either by e-mail or fax to the relevant export station. Documents such as invoices, documents claiming temporary relief from duty, INF documents, airway bills, and VAT-Free Authorisations may be accepted electronically. There are situations where the production of original documents are mandatory such as Proofs of Origin/Preferential Status or certain licences where the original must be physically endorsed by Revenue so as to meet the needs of the issuing agency. However, Revenue reserve the right to insist on an original document if considered necessary in any instance.

6.3.3. Export licences

Where the customs declaration has been Green-routed, export licences are to be endorsed by the declarant and retained with the accompanying documents. In the case of red/orange routings the licence must be produced; if licences are required at other export stations and cannot be retained, a photocopy including the endorsed area is to be retained.

6.3.4. Printing of electronic Customs Declaration

Hard copies of DTI customs declaration can be printed off from the AEP system. It should be noted that it is not possible to obtain a hard copy until the day following that on which the declaration was accepted by the AEP system.

6.3.5. Fallback arrangements

In any case where problems arise and it is not possible to lodge a declaration electronically due to:

- (a) AEP not being available; or
- (b) the system being used by the person lodging the declaration not functioning

it will be possible to use a paper-based approach using Appendix I1 and I2 to the TDA. The paper-based declaration must contain the additional safety and security data specified in Annex 9, Appendix A. Appendices I1 and I2 should be used as follows:

- (a) in the case of a declaration containing 1 item, a trader should use Appendix I1; and
- (b) in any case where the declaration contains more than 1 item, he should use Appendix I1 **and** Appendix I2.

A DTI User may lodge or fax the completed form(s) to Customs at the station from where their goods will depart. Clearance of the goods is to be indicated by issuing a Clearance Slip. When AEP is restored, traders should submit the declaration via AEP where not already done so and the relevant customs declaration number and date returned by the system advised to Customs at the export station.

(Article 6(3)(b) of the UCC)

6.3.6. Customs declaration covering more than one article

Where a customs declaration covers two or more articles, the particulars relating to each article are to be regarded as constituting a separate declaration.

Component parts of industrial plant coming under a single CN Code are to be regarded as constituting a single item of goods.

(Article 222 of the IA)

6.4. Completion of Customs Declaration

6.4.1. General

The customs declaration must be completed in accordance with the explanatory notes in Annex 9, Appendices A and C1 to the TDA and any additional rules laid down in other Union legislation. The AEP Trader Guide provides the necessary details. An Officer is entitled to ask for a translation into English of particulars in declarations.

(Article 15 of the UCC)

6.4.2. Codes for completing the Customs Declaration

The codes to be used in completing the customs declaration or other forms permitted under Annex 9, Appendices A and D1 to the TDA.

(Article 1 of the TDA)

6.4.3. Boxes on the Customs Declaration

The list of Boxes to be completed when using the customs declaration to place goods under the customs export procedure is set out in Annex 9, Appendices A and C1 to the TDA.

(Article 1 of the TDA)

6.5. Documents to accompany the customs export declaration

6.5.1. General

The general position on accompanying documents is set out in 6.3.2.

(Article 163 of the UCC)

6.5.2. Transport Documents/Packing Lists

Officers are entitled to require exporters to produce transport documents or documents relating to the previous customs procedure, as appropriate, when the export declaration is lodged. Where a single item is presented in two or more packages, Officers may also ask for the production of a packing list or equivalent document indicating the contents of each package.

(Article 15 and 163 of the UCC)

6.5.3. Export licences

When an export licence is required to be presented, the licence is to be endorsed before being returned to the exporter. When exhausted, it is to be retained with the last relevant customs declaration or, where required, is to be returned to the relevant Department and a copy retained.

6.6. Preferential Documents

6.6.1. General

Products which originate in the Union and are being exported to a third country can benefit from a preferential rate of duty on submission of either:

- (a) a movement certificate EUR.1 or A.TR for Turkey; or
- (b) an invoice declaration, or invoice declaration EUR-MED

6.6.2. Procedure for issue of EUR.1 Certificate or A.TR (Turkey)

An application in writing must be made to the office of export indicating that the exporter wishes to have a Movement Certificate EUR.1/A.TR issued. The application can be completed by an exporter's authorised representative.

The EUR.1/A.TR is composed of a movement certificate (pages 1 and 2) and an application form (pages 3 & 4). The certificate is issued when the Officer is satisfied that the products originate in the Union and endorses Box 11 with an approved stamp.

6.6.3. Retrospective issue of Movement Certificate EUR.1/A.TR

An EUR.1/A.TR may exceptionally be issued after exportation of the products if:

- (a) it was not issued at the time of exportation because of errors or special circumstances; or
- (b) it is demonstrated to the satisfaction of the officer that a movement certificate EUR.1/A.TR was issued but was not accepted for technical reasons.

The exporter must indicate the place and date of exportation of the products to which the EUR.1/A.TR relates. The certificate can only be issued retrospectively after verifying that the information supplied is correct.

6.6.4. Issue of a Duplicate Movement Certificate EUR.1/A.TR

In the event of theft, loss or destruction of an EUR.1 or A.TR form the exporter may apply for a duplicate. The certificate must bear the date of issue and the number of the original certificate and will take effect from that date.

6.6.5. Conditions for an Invoice Declaration or Invoice Declaration EUR-MED.

Preferential agreements provide for the use of a simplified procedure for the issue of an invoice declaration or invoice declaration EUR-MED. The countries accepting invoice declarations or EUR-MEDs are:

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

An invoice declaration or EUR-MED may be made out by:

- (a) an approved exporter (see 6.6.6); or

- (b) an exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed €6,000. (No prior approval is required in this instance).

6.6.6. Approved Exporters

Any exporter who makes frequent shipments can be authorised to make out invoice declarations irrespective of the value of the products concerned. Completed application forms for authorisations can be submitted to Classification, Origin and Valuations Unit, Customs Procedures Branch, Customs Division, Nenagh.

6.6.7. Consignments where value does not exceed €6,000

If the value of a consignment does not exceed €6,000 formal approval to make an invoice declaration or EUR-MED is not necessary but all endorsements on the documents must be signed by the exporter.

7. EXPORTS BY SEA

7.1. General

Legislation provides that all ships, whether laden or in ballast, i.e. without cargo, must be cleared outwards by customs before departing from a port in Ireland to a place abroad. Clearance outwards is the customs authority for the departure of the ship. There are exceptions to this rule in the cases of vessels of Authorised Regular Shipping Services, fishing boats and calling ships and these are described below. A manifest to show what goods the vessel is actually carrying must also be lodged. This enables Revenue to ascertain that all the goods on the vessel have been properly declared.

7.2. Clearance of ships outwards

Sections 101, 102, 128, and 129, of the Customs Consolidation Act 1876 and Section 6 of the Customs and Inland Revenue Act, 1878, (as amended by the Finance Act, 1967 contain the relevant legislative provisions.

Directive 2010/65/EU facilitates maritime transport by providing for standardisation of reporting formalities. It has been implemented nationally by the European Union (Reporting Formalities for Ships) Regulations 2012 (S.I. No. 166 of 2012).

7.3. Outward Clearance not required

7.3.1. Vessels of an Authorised Regular Shipping Service

Formal clearance outwards is not required for vessels of an Authorised Regular Shipping Service (See 7.9). In such cases Mercantile Marine or Light Dues certificates are lodged by the Agent/Master at the local Revenue Office on arrival of the vessel. Failure to produce such certificates, or production of certificates which require corrective action, should be immediately reported to the relevant Department on whose behalf the agency work is being carried out.

Where such certificates are not in order and where Outward Clearance is not required, vessels are not to be stopped from sailing but the Master is to be informed that the vessel is going to sail without having fulfilled its legal obligations. In such cases the Department of Transport and/or Commissioners of Irish Lights, as appropriate, should be notified and the Master made aware of such notification. A record of such notifications should be kept in a suitably adapted register. The matter is to be reported immediately to local management.

7.3.2. Fishing boats

Fishing boats leaving for foreign fishing grounds are not required to clear outward unless they have cargo on board or have taken on board bonded stores. If they have bonded stores on board, the outward clearance declaration must specify the exact fishing grounds to which the vessel is proceeding and the duration of the voyage.

7.3.3. Calling ships

A calling ship is a ship arriving for the purpose of taking on fuel. It will not be landing or loading cargo. Calling ships from non-Union ports are not required to clear outwards unless they have shipped bonded or drawback stores.

Bonded stores are goods delivered duty free from a bonded store for shipment on vessels departing on foreign voyages beyond State waters. There are special provisions for fishing boats.

Drawback stores are goods which were duty paid on importation and subsequently re-exported as ships stores. They must not have been used while in the country. A drawback on the duties paid at importation is allowable.

Instructions on Ships Stores are contained in the Ship Stores Manual.

7.4. **Outward Clearance required**

All vessels other than these mentioned at 7.3 are required to clear outwards. Where clearance outwards is required, a General Declaration Outwards (IMO FAL Form 1), must be presented in

duplicate to Revenue. A copy of this form, when signed and date-stamped by the relevant Officer, constitutes the clearance outwards of the ship and is the authority for it to depart.

The Master or any person authorised by him must, if required, attend and answer all questions put to him by such Officer relating to the ship, its cargo or the voyage.

Before issuing the clearance, the Officer is to annex to the General Declaration Outwards the copy of the ships stores (IMO FAL Form 3), duly noted with particulars of any duty-free stores that were allowed to be taken on board, which was delivered with the inwards report of the ship. However, clearance is not to be refused because the shipping bills or shipping notes for stores have not been returned with certificates of shipment from the shipping officers. Clearance documents granted at a second or any subsequent ports of call are to be attached to the clearance documents granted at the first port.

7.5. Manifests for ships departing for third Countries.

On the exportation of any goods outside the Union, the Master or owner of a ship must lodge within twenty-four hours after the final clearance thereof, either personally or through his agent, a manifest of all the goods shipped, setting out the marks, numbers and descriptions of packages and the names of the consignors thereof.

7.6. Manifests for ships departing for another E.U. Country

For prohibition/restriction purposes, where a manifest has been lodged it may be used for the performance of post-clearance checks.

7.7. Refusal to clear Outward

Clearance outwards is to be refused to any ship for which notice of detention has been received from the Department of Transport, the Marshal of the Admiralty's Office, the Registrar (or other proper official) of a Circuit or District Court or the Commissioners of Irish Lights.

In the event of the ship having already received clearance, Revenue must, without delay, inform the Marshal, Department of Transport or Judge or other Court official, as the case may be, of the fact.

7.8. Records and Returns

Records of all ships clearing outwards are to be retained locally by Revenue. Ships clearing with stores only, *via* another port for loading, are to be treated as clearances in ballast i.e. without cargo.

For prohibition/restriction control purposes details of all electronic cargo manifests lodged will be available on EMS for perusal by other Units involved in post-exportation checks.

7.9. Authorised Regular Shipping Service

7.9.1. General

This relates to the intra-Union carriage of goods by sea transport. Shipping of goods between Member States by sea is divided into two categories:

Authorised Regular Shipping Services and Other Union Shipping Services.

7.9.2. Authorised Regular Shipping Service

An Authorised Regular Shipping Service is one which carries goods in vessels that ply only between Union ports and does not come from, go to or call at any points outside the customs territory of the Union or any points in a free zone of a Union Port. The shipping company must be authorised by customs authorities. “[Regular Service]” should not be confused with the term as used by maritime transport operators. Export offices are informed by International, TOR, Transit & Administration Branch, Customs Division, of vessels authorised to operate as Regular Shipping Services out of their port.

7.9.3. Procedures

The procedures for the intra-Union movement of goods by sea on an Authorised Regular Shipping Service vessel are similar to those for goods moving between Member States by road. This means that:

- (a) Union goods will move unhindered and without the need for customs documentation; and
- (b) non-Union goods are required to move under the Transit procedure. The ship's manifest may be used as the transit declaration. (A separate application is required from operators seeking customs authorisation to allow the goods manifest to be used as a transit declaration.)

Details relating to Authorised Regular Shipping Services and the use of the e-manifest as an electronic Transport Document (e-TD)/transit declaration are available from International, TOR, Transit & Administration Branch, Customs Division transitpolicy@revenue.ie.

7.9.4. Authorisation - general

An application to become an Authorised Regular Shipping Service is to be submitted to the customs authorities of the Member State in which the shipping company is established. Applications on behalf of Irish established shipping services are to be forwarded to the International, TOR, Transit and Administration Branch, Customs Division.

7.9.5. Application for authorisation

The application must contain the following details:

- (a) the name of the applicant;
- (b) the Union ports concerned;
- (c) the name of the vessel/s assigned to the regular service;
- (d) a description of activities, i.e. the volume of traffic, timetable, turnaround times, etc.; and
- (e) in the case of part charter arrangements the names of the part charter.

7.9.6. Granting of authorisation

Authorisation will only be granted to shipping companies where:

- (a) they are established in the customs territory of the Union;
- (b) have not committed any serious or repeated infringements of customs legislation and taxation rules including no record of serious criminal offences relating to their economic activity;
- (c) are able to satisfy the customs authorities that they operate a regular shipping service as defined in Article 1(45) of the DA; and
- (d) undertake:

- i. not to make any calls on the routes of the regular shipping service at any port in a territory outside the customs territory of the Union or at any free zone in a Union port, and not to make any transshipments of goods at sea; and
- ii. to register the vessels it intends to use and the ports where the vessel will begin its operation as a regular shipping service, and the ports it intends to call at, with the customs authority that grants that authorisation.

(Article 120 of the DA)

7.9.7. Other Community Shipping Service

This is a shipping service which is not authorised as a Regular Shipping Service. The proof of the Union Status of all Union goods carried on board must be demonstrated at all times as it is assumed that all goods on board are non- Union goods until the contrary is established.

7.10. Special arrangements for ships' supplies

7.10.1. Introduction

Goods designated as ship supplies will not leave the vessels once placed on board and are not destined for import into another country. The information required on the declaration concerning stores taken on board vessels upon departure for the customs territory of the Union, shall be kept to the minimum necessary for the purpose of customs control.

7.10.2. Legal Position

While Article 269(3) of the UCC provides that an export declaration is required, Article 245(1)(o) of the DA waives the requirements for the safety and security data in the declaration and the requirement of a specific deadline in respect of ships supplies. Simplified CN codes can also be used in the export declaration.

7.10.3. List of CN Codes

The codes to be used in respect of pre-departure ship and aircraft supplies summary declarations should be the following codes, as defined in Article 20 of Regulation (EC) No 113/2010 ¹:

- 10 99302400: goods from CN chapters 1 to 24;
- 11 99302700: goods from CN Chapter 27;
- 12 99309900: goods classified elsewhere.

8. EXPORTS BY AIR

8.1. General

Aircraft on a flight to a destination outside the EU must depart from a Customs airport and declare outwards.

8.1.1. Law

Aircraft departing from the State are governed, as far as Revenue is concerned, by the Customs and Excise (Aircraft) Regulations, 1964 and the Customs and Excise (Aircraft) (Amendment) Regulations, 1967. These Regulations were amended by Article 11 of European Communities (Customs)(No.2) Regulations - S.I. No. 431 of 1992 with regard to intra-Union flights and traffic.

8.1.2. Approvals

All airports, licensed aerodromes, aerodromes and airstrips 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 1964 to 1967 Regulations as amended).

8.1.3. Foreign military aircraft

Foreign military aircraft are not to be regarded as coming within the provisions of these 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.

8.1.4. Third Country Traffic

Aircraft departing on a flight to a destination outside the Customs territory and/or the fiscal territory of the EU, must not, unless permitted by Revenue, depart from any place other than a Customs airport.

(Regulation 10 of the 1964 to 1967 Regulations as amended).

8.1.5. Rights of Officers

If it appears that an aircraft is intending to, or is likely to, depart for a destination outside the Customs territory and/or the fiscal territory of the Union, from any place other than a Customs airport or a licensed aerodrome, an Officer 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 1964 to 1967 Regulations as amended).

Officers have a right of access to all aerodromes, whether Customs airports or licensed aerodromes, and a right of boarding and inspecting any aircraft and any goods loaded thereon. (Regulation 23 of the 1964 to 1967 Regulations as amended).

8.1.6. Export of goods

The provisions of the Customs Acts apply to goods exported in aircraft and to persons exporting them. Among the sections applicable is Section 202 of the Customs Consolidation Act, 1876, which provides for the forfeiture of prohibited or restricted goods on export. (Regulation 25 of the 1964 to 1967 Regulations as amended).

8.1.7. Authorised agents

An “authorised agent” means a person who represents an airline, aircraft owner or aircraft operator and who is authorised by them to act on all matters pertaining to clearance of its aircraft, crew, passengers, cargo or stores. In the case of airline companies, owners or operators, whose headquarters are outside Ireland, Customs may require such agents to produce evidence of his powers to act as an agent. (*See Section 2.5 Civil Aviation Instructions*)

8.2. Intra-Union Flights and Traffic

8.2.1. Law

Article 11 of S.I. No. 431 of 1992 amends Articles 2, 7, 8, 9, 10, 16 and 20 of the Customs and Excise (Aircraft) Regulations 1964 to 1967. Normal Revenue controls do not apply in respect of intra-Union flights provided that:

- (a) no third country goods are carried on board;
- (b) no duty-free stores are carried on board;

- (c) no goods carried on board are being exported to a non- Union Member State; and
- (d) Customs intervention is not necessary for purposes connected with the enforcement of a prohibition or restriction on exportation.

8.2.2. Declarations outwards

No declaration outwards is required in respect of aircraft departing for other Member States. Formal clearance outwards need not be issued unless requested.

8.3. Non- Union Traffic

8.3.1. General

The following flights may not take off from an airport, aerodrome, airstrip or any place other than an International Union Airport (in Ireland this is a Customs airport), unless otherwise permitted by Revenue:

- All flights departing for non-Union countries or areas outside the fiscal territory of the Union; and
- All flights carrying goods being exported to non-Union countries or goods subject to prohibition or restriction.

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

8.3.2. Departures from Customs Airports/International Union Airports

There are three Customs Airports/ International Union Airports in the State, viz., Cork Airport, Dublin Airport and Shannon Airport.

Limited facilities for Revenue purposes are also provided at certain other airports and licensed aerodromes. Local Management are to ensure that areas designated at Customs Airports, transit sheds and extensions thereof under their control are properly approved for Revenue purposes.

8.3.3. Account of departures

An account of all departing aircraft engaged in non-Union 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.

8.3.4. Departure of aircraft engaged in non-Union traffic.

Within twenty-four hours of the departure of an aircraft engaged in non-Union traffic, the approved handling agent for the flight must lodge an electronic cargo manifest in respect of all goods on board. A list of all stores loaded is to be provided to Revenue for inspection.

(Section 11 SI 189/1964 - Customs and Excise (Aircraft) Regulations, 1964 and Section 128 Customs Consolidation Act 1876)

8.3.5. Dutiable stores

In the case of aircraft departing to a non-Union country via other Customs airports, as well as the requirements set out in 7.10, dutiable stores loaded at the first Customs airport must be placed under company seals there. The stores list should be noted with the number of the seals. Officers at the 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 non- Union country.

8.3.6. Private aircraft

All flights departing for non-Union countries or for areas outside the fiscal territory of the Union must depart from an International Union Airport, unless otherwise specifically authorised by Revenue. Where such authorisation is granted, prior notice of the flight and the maintenance of records will be required by Revenue.

8.3.7. Private aircraft departures at International Union Airports

Where a private aircraft departs from an International Union Airport, the pilot-in-command is required to inform Customs 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. handling agents and is available for inspection by Customs.

8.3.8. Customs Facilities at certain Licensed Aerodromes

The Revenue Commissioners may grant permission to licensed aerodromes in respect of the departure of flights, carrying only passengers, pilot and crew and their ordinary baggage, for non-Union countries or areas outside the fiscal territory of the Union. A list is to be supplied to Customs Procedures Branch, Customs Division, of all approvals issued. District Managers should

be satisfied in respect of permission granted that sufficient controls are in place commensurate with the level of possible risk to ensure that export prohibitions and restrictions will not be breached. District Managers are to ensure that approvals are in place and that the operator is compliant with the terms thereof. Staff should familiarise themselves with the Civil Aviation Manual in this regard.

8.4. Enforcement

Staff, particularly those employed on enforcement duties, should be conscious of the danger of private aircraft using aerodromes (licensed or otherwise) for the illegal exportation or movement of prohibited or restricted goods or other illicit traffic. Normal liaison should be maintained with the Customs Criminal Investigations Branch , IPD, regarding the monitoring of aircraft movements at places other than International Union Airports.

9. EXPORTS BY POST

9.1. General

Goods not liable to duty are considered to have been presented to customs, the declaration accepted and release granted when the goods are accepted by An Post, which is also responsible for supplying returns to the Central Statistics Office. Although Revenue generally has no direct involvement in the enforcement of export controls on goods exported by post, Officers may become involved with such traffic where evidence of exportation is required or if specific investigations are required e.g. request from third country authority to check on postal consignments destined for that country.

9.2. Law

Letters, and parcel post not exceeding €1,000 and not liable to export duties are considered to have been declared to Revenue for export by their exit from the Union. Goods in postal consignments exceeding €1,000 in value require a customs export declaration.

(Article 141(2) and (4) of the DA)

9.3. Procedure for postal exports

9.3.1. General

Under International Postal Agreements all packages sent to countries outside the EU require a customs declaration. The declaration should include a description of the goods, an indication of their value and whether they are gifts or commercial items. The declaration usually takes the form of a Form CN 22 or Form CN23, which is attached to the outside of the package. These Forms are available from An Post and are similar to those used by all postal administrations.

9.3.2. Exports by post in cases where evidence of exportation is required.

Goods being exported by post that are intended to be re-imported at a later stage must be produced at a Revenue Office in order to verify their exportation. Examples of such exports would include goods being sent for repair.

Goods, which are being sent for repair etc., must be produced at a Revenue Office with a completed Form PO2 (outward processing). Where there is evidence that the goods presented are in free circulation, there are easily distinguishing identifying marks (e.g. serial number) and the Officer is satisfied as to the bona fides of the goods, a certified copy of a Form PO2 should be given to the exporter and a duplicate kept at the office. The exporter should be informed to obtain a certificate of postage from An Post. An alternative document to Form PO2, e.g. a suitably adapted customs declaration, may be used provided that it contains all the necessary information.

Unfortunately, when there are no clearly identifying marks on the goods, Revenue has no easy method to satisfy itself as to the bona fides of the case and certify exportation of the goods. The exporter must produce the goods together with a Form PO2 and Form Cu 116 (certificate of postage) at a Revenue Office. After examination of the goods, having compared them with the details given on form Cu 116, and on being satisfied as to their bona fides, the Officer should seal the parcel and hand it back to the exporter together with the form Cu 116, noted accordingly, for production to An Post.

On return of the copy of the Cu 116 certifying the postage of the goods, the certified original copy of the Form PO2 is to be given to the exporter for production on re-importation of the goods. The duplicate Form PO2 is to be filed.

Parcels handed over directly to An Post by an Officer need not be sealed. In the case of goods which are easily identifiable by a serial number, the Officer may directly certify export of the goods.

9.4. Prohibition and Restrictions

Goods which are prohibited or restricted on exportation are listed at <http://www.revenue.ie/en/customs/prohibitions-restrictions/index.html> and the staff at the postal

depots should make An Post aware of the contents of this list from time to time. An Post also set restrictions on what type of goods can be sent by post. This list is available on their website An Post.ie

9.5. Authorised Postal Operators

9.5.1. General

Under existing legislation, An Post is designated as a universal service provider (USP) with the obligation to provide a full range of postal services. However, arising from recent EU Directives the postal market is open to full competition since 1 January 2011.

9.5.2. Regulation of Postal Operators

Anyone can set up a postal business to handle any form of mail provided that they have a postal service authorisation from the Commission for Communication Regulation (ComReg). These Postal Operators must also:

- (i) Draw up a code of practice covering customer complaints and redress; and
- (ii) Make sure that they meet essential requirements in relation to the postal services they provide, for example, security of mail, protection from loss or damage and so on.

The essential difference between An Post and Postal Operators is that the former is required to provide a full range of specified services covering all aspects of postal operation whilst the latter can determine for themselves those aspects in which they wish to be involved.

9.5.3. Checks to be carried out on all Postal Service Operators

It is important that Officers are aware of all Postal Operators in their Regions. In each case at a minimum the extent of the operator's involvement in the postal business i.e. is it local, national or international should be established.

Once it is established the level of involvement in the postal business, Regions should carry out a risk assessment on each Company particularly if international traffic is involved.

10. EXCEPTIONS TO NORMAL EXPORT PROCEDURES

10.1. Simplified Export Declarations

Sections 5 and 6 describe the procedures for lodging a standard electronic customs declaration for release for free circulation, however in certain circumstances and subject to certain conditions Economic Operators who are considered compliant and trustworthy may be authorised for a simplified procedure.

This may take the form of a Simplified Declaration which allows the authorisation holder to submit a declaration that omits certain particulars of the standard declaration or the supporting documents that are required for a standard declaration. (Article 166 UCC)

Another simplified procedure is Entry In the Declarant's Records (EIDR) which allows the authorisation holder to lodge a customs declaration in the form of an entry in the declarants records, provided that the particulars of that declaration are at the disposal of the customs authorities in the declarants system when the entry in the records is made. (Article 182 UCC)

Further details on Simplified Procedures can be found [here](#).

10.2. Transit

The Transit procedure allows for the movement under Customs control of goods not in free circulation, including goods for export, through the Union (Union Transit) and over one or more of the EFTA countries (Common Transit) within the Common Transit area. In this regard the provisions of Parts 1 and 2 of the Transit Instructions to Staff are to be observed.

10.3. ATA Carnets

ATA carnets are specialised instruments which may be used to simplify customs clearance of goods being temporarily exported for a specific purpose, e.g. for displays, exhibitions and fairs, as professional equipment and as commercial samples

and they replace normal customs declarations at export and re-import. They also replace normal customs documents and security requirements in many countries worldwide into which the goods are being temporarily imported.

Goods covered by ATA carnets are subject to normal export prohibitions and restrictions and licensing rules. The carnets may not be used for goods that are:

- (a) exported for process or repair;
- (b) exported by post; or
- (c) not in free circulation before export from the State.

Dublin Chamber of Commerce issues ATA carnets in Ireland subject to receiving guarantees or deposits from the exporter. Further information on ATA carnets is available from Customs Procedures Branch, Customs Division

customsreliefs@revenue.ie.

10.4. TIR Procedure

Export declarations are required for goods exported under the TIR provisions.

10.5. Union Export Preferences

A number of countries outside of the Union operate what is known as a system of tariff preferences which allows certain Union goods to be imported into those countries at a reduced or nil rate of customs duty. The origin of the goods is all-important in determining preference and the fact that the goods are manufactured in the Union does not necessarily confer origin status. Further information is available in the Administration of Preferential Trade Agreements and Arrangements - Information and Advice for Customs Staff.

10.6. Merchandise in Baggage

Custom declarations are required for exports of commercial goods in baggage and these should be dealt with in the same way as other exports. With the abolition of CI, it is necessary for persons exporting merchandise in baggage to engage a representative to input the relevant details to AEP. Other export documentation which

may be required will be dealt with as in other cases, for example, in the case of restricted goods, a valid licence.

10.7. VAT Retail Export Scheme

This Scheme provides for zero VAT rating for travellers qualifying goods which are exported out of the Union. The goods can be exported in the personal baggage of the traveller or the goods can be exported on behalf of that traveller. The export must take place by the last day of the third month following the purchase of the goods.

The Customs role is confined to the verification of export documents e.g. invoices, etc.

A traveller within the context of this section means a person whose domicile or habitual residence is not situated within the Union and includes a person who is normally resident in the Union but who, at the time of the supply of the goods, intends to take up residence outside the Union in the near future and for a period of 12 consecutive months.

For further information on the Value-Added Tax Retail Export Scheme please see the information leaflet [Retail Export Scheme \(Tax-Free Shopping for Tourists\)](#).

10.8. Re-exportation

Normal export formalities apply to non-Union goods which were not released for free circulation (e.g. goods which were placed under the Customs Warehousing, Temporary Admission, Inward Processing or Outward Processing regime).

Such goods are subject to the lodging of a re-export declaration of the competent customs office.

(Article 270 of the UCC)

A re-export notification must be lodged in respect of the following non-Union goods:

Where non-Union goods that are in temporary storage are transhipped from the means of transport that brought them to that temporary storage facility under the supervision of the same customs office on to a vessel or airplane that will carry them out of the Union provided;

- (i) The transshipment is undertaken within 14 days;
- (ii) Information about the goods is available to the customs authorities;
- (iii) The destination of the goods and the consignee do not change to the knowledge of the carrier.

(Article 274 of the UCC and Article 245(2)(e) of the DA)

10.9. Re-export Notification

The re-export notification shall be lodged at the customs office of exit of the goods by the person responsible for the presentation of the goods on exit. Re-export notifications (also referred to as requests for release from temporary storage) where required shall be lodged to Revenue. If acceptable to Revenue, this notification may take the form of a commercial, port, or transport manifest or loading list provided this information is available to the customs office of exit prior to the departure of the goods.

(Article 54 of the TDA)