

# SELF-ASSESSMENT QUESTIONNAIRE COMPREHENSIVE GUARANTEE AND REDUCTION/WAIVER



## Part 1. Information required for all Guarantees

### 1. General Company information 1

(Article 95.1 (a) UCC)

1.1.	(a) State the Applicant's: EORI number Date of the establishment Legal form of the organisation URL of your website  (b) Indicate if the applicant holds AEO status
<b>Response:</b>	

1.2.	Please give full details of the person in charge of your customs matters. Details should include full name and address, date of birth and National Identification Number (e.g. national ID Card number or National Insurance Number)
<b>Response:</b>	

1.3.	Describe briefly the commercial activity of the applicant
<b>Response:</b>	

### 2. Compliance record (Article 95.1 (b) UCC)

2.1.	Have breaches of customs rules been detected within the company by either the applicant or the customs authorities in the last three years? If so, briefly describe the breaches. If a new business, state N/A.
<b>Response:</b>	

2.2.	Have breaches in taxation rules by the applicant been detected within the company by either the applicant or the Revenue Commissioners in the last three years? If so, briefly describe the breaches.
<b>Response:</b>	

<b>2.3.</b>	Has the Applicant a record of serious criminal offences relating to its economic activity? If yes, describe the infringement, when it was committed and make reference to the sentence of the court.
<b>Response:</b>	

<b>2.4.</b>	Have any applications for authorisations or certifications been refused, or existing authorisations been suspended or revoked because of breaches of customs rules in the last three years? Yes/No If yes, how many and what were the reasons? If a new business, state N/A
<b>Response:</b>	

### 3. **Practical standards of competence or professional qualifications** (Article 95.1 (c) UCC)

#### **Applicant need only meet one of these criteria**

<b>3.1.</b>	Is the applicant a regular user of a custom procedure or an operator of temporary storage facilities? If yes, provide details of the procedure/temporary storage and level of activity.
<b>Response:</b>	

**or**

<b>3.2.</b>	Do you or the person in charge of your customs matters have practical experience of a minimum of three years in customs matters? Yes/No If yes, please provide details proving this experience.
<b>Response:</b>	

**or**

<b>3.3.</b>	Have you or the person in charge of your customs matters successfully completed training covering customs legislation consistent with and relevant to the extent of your involvement in customs related activities, provided by any of the following; (i) a customs authority of a Member State; (ii) an educational establishment recognised, for the purposes of providing such qualification, by the customs authorities or a body of a Member State responsible for professional training; (iii) a professional or trade association recognised by the customs authorities of a Member State or accredited in the Union, for the purposes of providing such qualification? Yes/No If yes, please provide details regarding the training you or the person in charge of your customs matters has successfully completed.
<b>Response:</b>	

#### 4. Financial Information

**Q4 is only to be completed by holders of AEOC status. To be completed where the applicant for Comprehensive Guarantee is an AEOC and wishes to apply for a waiver for the Guarantee Amount for debt that may be incurred.**

4.1.	Can you demonstrate you have sufficient financial resources to meet your obligations, for the part of the reference amount not covered by the guarantee? Completion of declaration at Annex 1 is required.
<b>Response:</b>	

## Part 2

## Full Waiver – (100%)

### 1. Company information

#### 1.1. General company information (Article 84 (3) UCC DA)

<b>1.1.1.</b>	<p>Have you applied for AEO status and what is the current position in relation to that application?</p> <p>If your company is part of a group, please provide a brief description of the group and indicate if any other entities in the group:</p> <ul style="list-style-type: none"><li>a) already have an AEO authorisation; or</li><li>b) have applied for AEO status and are currently undergoing an AEO audit by a national customs authority.</li></ul> <p>If you are submitting an application covering PBEs, please indicate their full names, addresses and VAT identification numbers.</p> <p>If the company is established for less than three years, please specify whether the reason is due to an internal reorganisation of a previously existing company (e.g. incorporation or sale of a business unit). In this case please give details regarding the reorganisation.</p>
<b>Response:</b>	

<b>1.1.2.</b>	<p>Please give the following details (if they apply to the legal form of your company):</p> <ul style="list-style-type: none"><li>a) full details of the owners or main shareholders including percentage shareholding held</li><li>b) full details of the board members and/or managers</li><li>c) full details of advisory board, if any, and board of directors</li><li>d) full details of the person in charge of your company or exercising control over your company's management.</li></ul> <p>Details should include full name and address, date of birth and PPS number.</p>
<b>Response:</b>	

<b>1.1.3.</b>	<p>Please state your role in the international supply chain (manufacturer of goods, importer, exporter, customs broker, carrier, freight forwarder, consolidator, terminal operator, warehouse keeper, etc.). If you have more than one position, include all.</p>
<b>Response:</b>	

<b>1.1.4.</b>	<p>Please specify the locations involved in customs activities, list the addresses, the name, the telephone numbers and the email of contact points and give a brief description of the business conducted in the following (including other MS and third countries):</p> <ul style="list-style-type: none"><li>a) the individual locations of your company as a legal entity (please indicate approximate number of employees in each department),</li><li>b) the sites where a third party executes outsourced activities for your company</li></ul>
<b>Response:</b>	

<b>1.1.5.</b>	Do you buy from/sell to businesses with which you are associated? Yes/No
<b>Response:</b>	

<b>1.1.6.</b>	Describe the internal organisational structure of your company and the tasks/ responsibilities of each department.
<b>Response:</b>	

<b>1.1.7.</b>	Please give the names of senior management (Directors, heads of departments, head of accounting, head of customs department etc.) of the company and briefly describe the stand-in rules.
<b>Response:</b>	

<b>1.1.8.</b>	<p>How many people are employed by your enterprise?</p> <p>Please indicate one of these options</p> <ul style="list-style-type: none"> <li>• Micro</li> <li>• Small</li> <li>• Medium</li> <li>• Large</li> </ul>
<b>Response:</b>	

## 1.2. Volume of business

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

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

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

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

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

### 1.3. Information and Statistics on customs matters

<b>1.3.1.</b>	<p>a) Do you perform customs formalities in your own name and for your own account?</p> <p>b) Are you being represented by someone regarding customs formalities, if yes by whom and how (directly or indirectly)? Please include the name, address and EORI number of the representative.</p> <p>c) Do you represent other persons in customs formalities? If yes, how and whom (directly or indirectly) (name the most significant clients)</p>
<b>Response:</b>	

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

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

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

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

## 2. Compliance record

(Article 95:1 (b) UCC)

<b>2.1.</b>	If response to question 2, Part 1 was affirmative then provide responses to the following in relation to breaches of customs and taxation rules detected within your company in the last three years;  a) How did you notify breaches to the relevant governmental authorities? b) What quality assurance measures were introduced to avoid such breaches in the future? c) Do you keep notes on these quality assurance measures?
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**Response:**

<b>2.2.</b>	a) Do you plan to apply or have you already applied for any other customs authorisation? Yes/No If yes, please provide details
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**Response:**

### 3. Accounting and logistical system (Article 95:2 UCC)

#### 3.1. Audit trail

<b>3.1.1.</b>	Does your accounting system facilitate a full audit trail of your customs activities or tax relevant movement of goods or accounting entries? If yes, please describe the essential features of this audit trail.
<b>Response:</b>	

#### 3.2. Accounting and logistical system

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

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

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



### 3.3. Internal control system

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

<b>3.3.2.</b>	Have your internal control processes been subject to any internal/external audit? Yes/No Does this include audit of your customs routines? Yes/No.  If yes, please provide a copy of your most recent audit report.
<b>Response:</b>	

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

### 3.4. Flow of Goods

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

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

### 3.5. Customs routines

<b>3.5.1.</b>	Do you have documented procedures for verifying the accuracy of customs declarations, including those submitted on your behalf by, e.g., a customs agent or a freight forwarder? Yes/No.  If yes, please describe briefly the procedures.  If no, do you verify the accuracy of customs declaration? Yes/No. If Yes in what way?
<b>Response:</b>	

<b>3.5.2.</b>	a) Does your company have instructions or guidelines on the notification of irregularities to the competent authorities (e.g. suspicion of theft, burglary or smuggling in connection with customs-related goods)? Are these instructions documented (e.g. work instructions, manuals, other guidance documents)? b) Over the last year, have you detected any irregularities (or presumed irregularities) and notified them to the competent authorities? Yes /No
<b>Response:</b>	

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

### 3.6. Procedures for back-up, recovery and fall back and archiving

<b>3.6.1.</b>	Describe briefly your procedures for back-up, recovery, fall back, archiving and retrieval of your business records
<b>Response:</b>	

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

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

### 3.7. Protection of computer systems

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

**Response:**

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

**Response:**

- |               |  |
|---------------|--|
| <b>3.7.3.</b> | a) Please provide details on where your main server is located?<br>b) Give details of how your main server is secured. |
|---------------|--|

**Response:**

### 3.8. Documentation security

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|---------------|---|
| <b>3.8.1.</b> | Describe briefly what actions have been taken in order to protect (e.g. constricted access rights, creation of electronic backup) information/documents from unauthorised access, abuse, intended destruction and loss? |
|---------------|---|

**Response:**

- |               |   |
|---------------|---|
| <b>3.8.2.</b> | Have there been any cases of unauthorised access to documents in the last year, and if so what measures have been taken to prevent this from happening again? |
|---------------|---|

**Response:**

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

**Response:**

#### 4. Financial solvency

(Article 95:2 UCC)

4.1.	Have any bankruptcy or insolvency proceedings been initiated in respect of your company's assets in the last three years? Yes/No. If Yes, please provide details.
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**Response:**

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

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

4.4.	Is there anything you are aware of that could impact on your financial solvency in the foreseeable future? Yes/No. If yes, give details.
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**Response:**

4.5.	Can you demonstrate you have sufficient financial resources to meet your obligations, for the part of the reference amount not covered by the guarantee? Completion of declaration at Annex 1 is required.
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**Response:**

## 5. Practical standards of competence or professional qualifications

(Article 95:1 (c) UCC)

### 5.1. Practical standards of competence

<b>5.1.1.</b>	Do you or the person in charge of your customs matters have practical experience of a minimum of three years in customs matters? Yes/No If yes, please provide details proving this experience.
<b>Response:</b>	

If the Answer to question 5.1.1 is yes then do not answer questions 5.1.2 or 5.1.3

<b>5.1.2.</b>	Do you or the person in charge of your customs matters comply with a quality standard concerning customs matters adopted by a European Standardisation body, when available? Yes/No If yes, please provide details on this quality standard.  <b>At the time of preparing this form, the work on quality standards concerning customs matters adopted by a European Standardisation body is still ongoing.</b>
<b>Response:</b>	

<b>5.1.3.</b>	<b>Professional Qualifications</b> Have you or the person in charge of your customs matters successfully completed training covering customs legislation consistent with and relevant to the extent of your involvement in customs related activities, provided by any of the following: (i) a customs authority of a Member State; (ii) an educational establishment recognised, for the purposes of providing such qualification, by the customs authorities or a body of a Member State responsible for professional training; (iii) a professional or trade association recognised by the customs authorities of a Member State or accredited in the Union, for the purposes of providing such qualification? Yes/No If yes, provide details regarding the training you or the person in charge of your customs matters has successfully completed.
<b>Response:</b>	

## Part 3

## Reduction to 30%

### 1. Company information

#### 1.1. General company information (Article 84 (2) UCC DA)

<b>1.1.1.</b>	<p>Have you applied for AEO status and what is the current position in relation to that application?</p> <p>If your company is part of a group, please provide a brief description of the group and indicate if any other entities in the group:</p> <ul style="list-style-type: none"><li>a) already have an AEO authorisation; or</li><li>b) have applied for AEO status and are currently undergoing an AEO audit by a national customs authority.</li></ul> <p>If you are submitting an application covering PBEs, please indicate their full names, addresses and VAT identification numbers.</p> <p>If the company is established for less than three years, please specify whether the reason is due to an internal reorganisation of a previously existing company (e.g. incorporation or sale of a business unit). In this case please give details regarding the reorganisation.</p>
<b>Response:</b>	

<b>1.1.2.</b>	<p>Please give the following details (if they apply to the legal form of your company):</p> <ul style="list-style-type: none"><li>a) full details of the owners or main shareholders including percentage shareholding held;</li><li>b) full details of the board members and/or managers;</li><li>c) full details of advisory board if any and board of directors;</li><li>d) full details of the person in charge of your company or exercising control over your company's management.</li></ul> <p>Details should include full name and address, date of birth and PPS number.</p>
<b>Response:</b>	

<b>1.1.3.</b>	<p>Please state your role in the international supply chain (manufacturer of goods, importer, exporter, customs broker, carrier, freight forwarder, consolidator, terminal operator, warehouse keeper, etc.). If you have more than one position, include all.</p>
<b>Response:</b>	

<b>1.1.4.</b>	<p>Please specify the locations involved in customs activities, list the addresses, the name, the telephone numbers and the email of contact points and give a brief description of the business conducted in the following (including other MS and third countries):</p> <ul style="list-style-type: none"><li>a) the individual locations of your company as a legal entity (please indicate approximate number of employees in each department),</li><li>b) the sites where a third party executes outsourced activities for your company</li></ul>
<b>Response:</b>	

<b>1.1.5.</b>	Do you buy from/sell to businesses with which you are associated? Yes/No
<b>Response:</b>	

<b>1.1.6.</b>	Describe the internal organisational structure of your company and the tasks/ responsibilities of each department.
<b>Response:</b>	

<b>1.1.7.</b>	Please give the names of senior management (Directors, heads of departments, head of accounting, head of customs department etc.) of the company and briefly describe the stand-in rules.
<b>Response:</b>	

<b>1.1.8.</b>	<p>How many people are employed by your enterprise?</p> <p>Please indicate one of these options</p> <ul style="list-style-type: none"> <li>• Micro</li> <li>• Small</li> <li>• Medium</li> <li>• Large</li> </ul>
<b>Response:</b>	

## 1.2. Volume of business

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

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

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

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

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

### 1.3. Information and Statistics on customs matters

<b>1.3.1.</b>	<p>a) Do you perform customs formalities in your own name and for your own account?</p> <p>b) Are you being represented by someone regarding customs formalities, if yes by whom and how (directly or indirectly)? Please include the name, address and EORI number of the representative.</p> <p>c) Do you represent other persons in customs formalities? If yes, how and whom (directly or indirectly) (name the most significant clients)</p>
<b>Response:</b>	



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

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

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

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

## 2. Compliance record

(Article 95:1 (b) UCC)

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

<b>2.2.</b>	<p>a) Do you plan to apply or have you already applied for any other customs authorisation? Yes/No If yes, please provide details</p>
<b>Response:</b>	

## 3. Accounting and logistical system

(Article 95:2 UCC)

### 3.1. Audit trail

<b>3.1.1.</b>	<p>Does your accounting system facilitate a full audit trail of your customs activities or tax relevant movement of goods or accounting entries? If yes, please describe the essential features of this audit trail.</p>
<b>Response:</b>	

### 3.2. Accounting and logistical system

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

### 3.3. Internal control system

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

<b>3.3.2.</b>	Have your internal control processes been subject to any internal/external audit? Yes/No Does this include audit of your customs routines? Yes/No.  If yes, please provide a copy of your most recent audit report.
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**Response:**

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

### 3.4. Flow of goods

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

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

### 3.5. Customs routines

<b>3.5.1.</b>	Do you have documented procedures for verifying the accuracy of customs declarations, including those submitted on your behalf by, e.g., a customs agent or a freight forwarder? Yes/No.  If yes, please describe briefly the procedures.  If no, do you verify the accuracy of customs declaration? Yes/No. If Yes in what way?
<b>Response:</b>	

<b>3.5.2.</b>	a) Does your company have instructions or guidelines on the notification of irregularities to the competent authorities (e.g. suspicion of theft, burglary or smuggling in connection with customs-related goods)? Are these instructions documented (e.g. work instructions, manuals, other guidance documents)? b) Over the last year, have you detected any irregularities (or presumed irregularities) and notified them to the competent authorities? Yes /No
<b>Response:</b>	

### 4. Financial solvency

(Article 95:2 UCC)

<b>4.1.</b>	Have any bankruptcy or insolvency proceedings been initiated in respect of your company's assets in the last three years? Yes/No. If Yes, please provide details.
<b>Response:</b>	

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

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

<b>4.4.</b>	Is there anything you are aware of that could impact on your financial solvency in the foreseeable future? Yes/No. If yes, give details.
<b>Response:</b>	

<b>4.5.</b>	Can you demonstrate you have sufficient financial resources to meet your obligations, for the part of the reference amount not covered by the guarantee? Completion of declaration at Annex 1 is required.
<b>Response:</b>	

## 5. Practical standards of competence or professional qualifications (Article 95:1 (c) UCC)

### 5.1. Practical standards of competence

<b>5.1.1</b>	Do you or the person in charge of your customs matters have practical experience of a minimum of three years in customs matters? Yes/No If yes, please provide details proving this experience.
<b>Response:</b>	

**If the Answer to question 5.1.1 is yes then do not answer questions 5.1.2 or 5.1.3**

<b>5.1.2</b>	Do you or the person in charge of your customs matters comply with a quality standard concerning customs matters adopted by a European Standardisation body, when available? Yes/No If yes, please provide details on this quality standard.  <b>At the time of preparing this form, the work on quality standards concerning customs matters adopted by a European Standardisation body is still ongoing.</b>
<b>Response:</b>	

<b>5.1.3.</b>	<p><b>Professional Qualifications</b></p> <p>Have you or the person in charge of your customs matters successfully completed training covering customs legislation consistent with and relevant to the extent of your involvement in customs related activities, provided by any of the following:</p> <ul style="list-style-type: none"> <li>(i) a customs authority of a Member State;</li> <li>(ii) an educational establishment recognised, for the purposes of providing such qualification, by the customs authorities or a body of a Member State responsible for professional training;</li> <li>(iii) a professional or trade association recognised by the customs authorities of a Member State or accredited in the Union, for the purposes of providing such qualification? Yes/No</li> </ul> <p>If yes, provide details regarding the training you or the person in charge of your customs matters has successfully completed.</p>
<p><b>Response:</b></p>	

## Part 4 Reduction to 50%

### 1. Company information

#### 1.1. General company information (Article 84 (1) UCC DA)

<b>1.1.1.</b>	<p>Have you applied for AEO status and what is the current position in relation to that application</p> <p>If your company is part of a group, please provide a brief description of the group and indicate if any other entities in the group:</p> <ul style="list-style-type: none"><li>a) already have an AEO authorisation; or</li><li>b) have applied for AEO status and are currently undergoing an AEO audit by a national customs authority.</li></ul> <p>If you are submitting an application covering PBEs, please indicate their full names, addresses and VAT identification numbers.</p> <p>If the company is established for less than three years, please specify whether the reason is due to an internal reorganisation of a previously existing company (e.g. incorporation or sale of a business unit). In this case please give details regarding the reorganisation.</p>
<b>Response:</b>	

<b>1.1.2.</b>	<p>Please give the following details (if they apply to the legal form of your company):</p> <ul style="list-style-type: none"><li>a) full details of the owners or main shareholders including percentage shareholding held;</li><li>b) full details of the board members and/or managers;</li><li>c) full details of advisory board if any and board of directors;</li><li>d) full details of the person in charge of your company or exercising control over your company's management.</li></ul> <p>Details should include full name and address, date of birth and PPS number.</p>
<b>Response:</b>	

<b>1.1.3.</b>	<p>Please state your role in the international supply chain (manufacturer of goods, importer, exporter, customs broker, carrier, freight forwarder, consolidator, terminal operator, warehouse keeper, etc.). If you have more than one position, include all.</p>
<b>Response:</b>	

<b>1.1.4.</b>	<p>Please specify the locations involved in customs activities, list the addresses, the name, the telephone numbers and the email of contact points and give a brief description of the business conducted in the following (including other MS and third countries):</p> <ul style="list-style-type: none"><li>a) the individual locations of your company as a legal entity (please indicate approximate number of employees in each department),</li><li>b) the sites where a third party executes outsourced activities for your company</li></ul>
<b>Response:</b>	

<b>1.1.5.</b>	Do you buy from/sell to businesses with which you are associated? Yes/No
<b>Response:</b>	

<b>1.1.6.</b>	Describe the internal organisational structure of your company and the tasks/ responsibilities of each department.
<b>Response:</b>	

<b>1.1.7.</b>	Please give the names of senior management (Directors, heads of departments, head of accounting, head of customs department etc.) of the company and briefly describe the stand-in rules.
<b>Response:</b>	

<b>1.1.8.</b>	<p>How many people are employed by your enterprise?</p> <p>Please indicate one of these options</p> <ul style="list-style-type: none"> <li>• Micro</li> <li>• Small</li> <li>• Medium</li> <li>• Large</li> </ul>
<b>Response:</b>	

## 1.2. Volume of business

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

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



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

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

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

### 1.3. Information and Statistics on customs matters

<b>1.3.1.</b>	<p>a) Do you perform customs formalities in your own name and for your own account?</p> <p>b) Are you being represented by someone regarding customs formalities, if yes by whom and how (directly or indirectly)? Please include the name, address and EORI number of the representative.</p> <p>c) Do you represent other persons in customs formalities? If yes, how and whom (directly or indirectly) (name the most significant clients)</p>
<b>Response:</b>	

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

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

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

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

## 2. Compliance record

(Article 95:1 (b) UCC)

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

<b>2.2.</b>	<p>a) Do you plan to apply or have you already applied for any other customs authorisation? Yes/No If yes, please provide details</p>
<b>Response:</b>	

## 3. Accounting and logistical system

(Article 95:2 UCC)

### 3.1. Audit trail

<b>3.1.1.</b>	<p>Does your accounting system facilitate a full audit trail of your customs activities or tax relevant movement of goods or accounting entries? If yes, please describe the essential features of this audit trail.</p>
<b>Response:</b>	

### 3.2. Accounting and logistical system

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

### 3.3. Internal control system

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

<b>3.3.2.</b>	Have your internal control processes been subject to any internal/external audit? Yes/No Does this include audit of your customs routines? Yes/No.  If yes, please provide a copy of your most recent audit report.
<b>Response:</b>	

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

### 3.4. Flow of goods

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

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

#### 4. Financial solvency

(Article 95:2 UCC)

<b>4.1.</b>	Have any bankruptcy or insolvency proceedings been initiated in respect of your company's assets in the last three years? Yes/No. If Yes, please provide details.
<b>Response:</b>	

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

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

<b>4.4.</b>	Is there anything you are aware of that could impact on your financial solvency in the foreseeable future? Yes/No. If yes, give details.
<b>Response:</b>	

<b>4.5.</b>	Can you demonstrate you have sufficient financial resources to meet your obligations, for the part of the reference amount not covered by the guarantee? Completion of declaration at Annex 1 is required.
<b>Response:</b>	

## 5. Practical standards of competence or professional qualifications

(Article 95:1 (c) UCC)

### 5.1. Practical standards of competence

<b>5.1.1</b>	Do you or the person in charge of your customs matters have practical experience of a minimum of three years in customs matters? Yes/No If yes, please provide details proving this experience.
<b>Response:</b>	

If the Answer to question 5.1.1 is yes then do not answer questions 5.1.2 or 5.1.3

<b>5.1.2</b>	Do you or the person in charge of your customs matters comply with a quality standard concerning customs matters adopted by a European Standardisation body, when available? Yes/No If yes, please provide details on this quality standard.  <b>At the time of preparing this form, the work on quality standards concerning customs matters adopted by a European Standardisation body is still ongoing.</b>
<b>Response:</b>	

<b>5.1.3.</b>	<b>Professional Qualifications</b> Have you or the person in charge of your customs matters successfully completed training covering customs legislation consistent with and relevant to the extent of your involvement in customs related activities, provided by any of the following; (i) a customs authority of a Member State; (ii) an educational establishment recognised, for the purposes of providing such qualification, by the customs authorities or a body of a Member State responsible for professional training; (iii) a professional or trade association recognised by the customs authorities of a Member State or accredited in the Union, for the purposes of providing such qualification? Yes/No If yes, provide details regarding the training you or the person in charge of your customs matters has successfully completed.
<b>Response:</b>	

## Annex 1

### Self Declaration for Waiver/Reduction in the Amount of the Comprehensive Guarantee

Under the Comprehensive Guarantee regime, an applicant seeking a waiver or reduction in the amount of the comprehensive guarantee must demonstrate fulfilment of the following requirement:

- **The applicant can demonstrate having sufficient financial resources to meet his obligations, for the part of the reference amount not covered by the guarantee**

**[Delegated Regulation 2015/2446, Articles 84.1 (f), 84.2 (g) and 84.3 (l)]**

If you wish to apply for this waiver/reduction complete the declaration below, indicating that to the best of your knowledge that you are in a position to meet your financial obligations when they fall due.

#### Declaration which must be completed

I declare to the best of my knowledge, information and belief, that at \_\_\_/\_\_\_/\_\_\_ (date of signing), \_\_\_\_\_ (the applicant) have sufficient financial resources to meet the obligation for the part of the reference amount not covered by the guarantee, in accordance with the provisions of the Delegated Regulation 2015/2446, Articles 84.1 (f), 84.2 (g) and 84.3 (l)

Signed:

Date:

Full Name:

Capacity (as representative or trustee, as appropriate):

#### Notes:

1. It is sufficient, in the first instance, that the declaration above be signed by the person delivering the self-declaration.
2. If the Revenue Commissioners require the declaration to be made on oath, the papers will be returned for that purpose.
3. If the Revenue Commissioners deem future monitoring of this application to be appropriate, supporting documentation to support compliance with this declaration will be requested.