

Manual on the Control and Examination of Baggage

A more recent version of this manual is available.

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SECTION 1: INTRODUCTION

1.1 Introduction

These Instructions update and revise the General Instructions relating to the Examination of Travellers' Baggage and reflect:

- Union legislation relating to the control of travellers and their baggage entering or leaving the Union;
- National legislation relating to the laws which empower Customs to enforce Union legislation and seize goods, particularly those goods which are prohibited or restricted;
- the development of risk analysis methods through the use of information technology to enable staff to focus on high risk areas and make checks more effective; and
- procedures and administrative controls for travellers on entering or leaving the State.

These Instructions, as well as including all legislative provisions concerned, also reflect Revenue policy in the areas of customer service, health, safety and administrative controls.

1.2 Doubts or difficulties

Any cases of doubt or difficulty in relation to these Instructions should be referred to Local Management in the first instance. Difficulties relating to specific procedural matters which cannot be resolved in this manner should be reported to Import and Export Policy Unit, Customs Division, which may be contacted by telephone at 067 – 63219/63212 or via email @ exportpolicy@revenue.ie

SECTION 2: LAW AND REGULATIONS

2.1 Law

The legislation governing the control of baggage of persons arriving in or departing from the Union is contained in:

- Articles 49, 50 and 139 of Regulation No. 952/2013 ([The Union Customs Code and associated Annexes](#)); and
- Articles 37 to 47 of Commission Implementing Regulation 2015/2447 ([The Implementing Act and associated Annexes](#)); and
- Articles 135, 137, 138, 140, 141 and 143 of Commission Delegated Regulation 2015/2446 ([The Delegated Act and associated Annexes](#)).

2.2 General effect of the Union rules

The general effect of the above mentioned rules is:

- (a) to lay down the circumstances in which controls should take place on the baggage of persons arriving in the Union from third countries; and
- (b) to make provision for the examination of the cabin and hold baggage of persons taking an intra-Union flight of sea crossing, in certain limited circumstances.

2.3 National legislation

The main national legislative provisions applying to the control and examination of travellers and their baggage arriving in the State (including detention, seizure of goods and search of person) are set out in Appendix 7.

2.4 Regulations on Allowances and flat rate of duty

2.4.1 Allowances

- Article 41 of Council Regulation (EC) No. 1186/2009 provides for relief from Customs duty on goods contained in the personal luggage of travellers coming from a third country provided such imports are exempt from VAT under national law adopted in accordance with the provisions of Council Directive 2007/74/EC.

- S.I. 480/2008 gives the force of law in Ireland to Directive 2007/74/EC and lays down the allowances for goods including excise goods that may be imported in baggage without payment of VAT and excise duty.
- Article 32 of Council Directive 2008/118/EC makes provision for relief from payment or excise duty in respect of goods acquired by private individuals for their own use in other member states.
- S.I. 146/2010 makes provision for the indicative quantities of goods that may be imported into Ireland for personal use from other member states without payment of excise duty.

2.4.2 Flat rate of duty

- Provision is made under the following legislation for the charging of customs duty of a flat rate of 2.5% on non-commercial goods subject to customs duty contained in passengers baggage, provided the total value of the goods subject to customs duty does not exceed €700 per traveller:
- Point D1 of Annex I, part one, section II of Commission Regulation (EC) No. 1214/2007 amending Annex I to Council Regulation (EEC) No. 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff as amended by Council Regulation (EC) No. 275/2008.

2.5 Conclusion

The list of Acts and Regulations outlined in Appendix 7 is not exhaustive. The summaries provided should not be taken as a legal interpretation and are for general guidance only. Officers should become familiar with the full text of the legislation they are operating under. Hyperlinks to the relevant legislation have been provided but in cases of some older Acts the Revenue Library Service will be able to provide copies of the legislation to staff. They can be contacted at DDI (01) 6742030, or DDI (01) 6742074.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014

[...]

SECTION 3: DEFINITIONS

For the purposes of these Instructions the following definitions apply:

“Baggage” means all goods carried, by whatever means, in relation to a journey of a natural person.
(Article 1(5) of the Delegated Act refers)

“Business or Tourist aircraft” means private aircraft intended for journeys whose itinerary depends on the wishes of the user.
(Article 1(2)(10) of the Implementing Act refers)

“Cabin baggage” means in the case of air travel, the baggage that the natural person takes with him into and out of the aircraft cabin.
(Article 1(2)(1) of the Implementing Act refers)

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

“Examination Station” means a part of, or place or space at, a Customs Airport approved under paragraph (2) of Article 6 of the 1964 and 1967 Regulations, as amended, as a station for the lading and unloading of goods and the embarkation and disembarkation of passengers.

“Goods of a non-commercial nature” means goods contained in travellers’ personal baggage, where they are of an occasional nature and 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 imported or exported for commercial reasons.
(Article 1(21(b)) of the Delegated Act refers)

“Hold baggage” in the case of air travel means baggage checked in at the airport of departure and which is not accessible to the natural person during the flight nor, where relevant, during any stopovers.
(Article 1(2)(3) of the Implementing Act refers)

“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.

(Article 1(2)(5) of the Implementing Act refers)

In Ireland Dublin, Cork and Shannon are International Union airports and a complete list for EU Member States can be found in the [Civil Aviation Manual](#).

“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 Implementing Act refers)

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

“Officer” means an authorised official of the Revenue Commissioners.

“Pleasure craft” is a recreational craft as defined in Directive 94/25/CE of the European parliament and of the Council of 16 June 1994, which states “recreational craft” shall mean any boat of any type regardless of the means of propulsion from 2.5m to 24m hull length measured accordingly to the appropriate harmonised standards intended for sport and leisure purposes.

(Article 46 of the Implementing Act refers)

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

“Third country” means a country or territory outside the Customs territory of the Union.

(Article 1(11) of the Delegated Act refers)

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

“Traveller” (on entry) means any natural person who enters the customs territory of the Union temporarily and is not normally resident there and any person who returns to the customs territory of the Union where s/he is normally resident, after having been temporarily outside this territory.

“Traveller” (on exit) means any natural person who temporarily leaves the customs territory of the Union, where s/he is normally resident and any natural person who leaves the customs territory of the Union after a temporary stay, without being normally resident there.

(Article 1(40) of the Delegated Act refers)

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

(Article 1 (7) of the Delegated Act refers)

“Union port” means any sea port situated in the customs territory, of the Union.

(Article 1(8) of the Delegated Act refers)

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SECTION 4: ROLE OF CUSTOMS AND DEALINGS WITH PUBLIC

4.1 General

The Mission Statement of the Revenue Commissioners is:

“To serve the community by fairly and efficiently collecting taxes and duties and implementing Customs controls”.

Officers in their role as part of Revenue’s front line staff at the various points of import and export, provide a valuable service by enforcing EU Customs legislation and national laws relating to prohibitions and restrictions.

4.2 Relations with port/airport officials and others

Staff are to ensure that their presence in ports and airports does not give rise to friction with port/airport or shipping/airline staff, other service agencies or travellers. Officers are to exercise their powers with discretion and tact and in accordance with guidelines relating to the exercise of these powers.

4.3 Dealing with travellers

All Officers dealing with travellers should always present themselves in full uniform.

Officers should be polite but firm in all their dealings with travellers and other persons concerned, including those who are suspected of having committed an offence.

When dealing with travellers, allowance should to be made for the stress that they may be under when selected for questioning and/or search of their baggage. Travellers are often tense when challenged, particularly when they see other travellers exiting unchallenged. Also, travellers may have endured a very uncomfortable journey with the inherent delays associated with travel. Officers should not react to provocative remarks and should always attempt to calm an inflamed situation.

4.4 Customer Service Charter

The Customer Service Charter represents a comprehensive statement of the standards and principles of service to which Revenue is committed. The public are entitled to rely on the terms of the Charter and to have the expectation that Revenue officials will comply with its terms. Officers should not regard insistence on the application of the terms of the Charter by taxpayers as obstructive and must respond in a positive manner to those who seek to rely on the Charter. In the context of the Charter, the word “taxpayer” should be taken to mean all members of the public dealt with by an official in the discharge of Revenue’s responsibility including those not involving a tax charge. A copy of the Charter is to be displayed prominently in all baggage halls and/or areas dealing with travellers.

4.5 Statement of Practice SP-GEN/1/94 (revised February 2006)

Statement of Practice SP-GEN/1/94 relating to Revenue powers was issued in 1994 and revised in February 2006. The statement sets out Revenue policy in the exercise of statutory powers in dealing with taxpayers for official purposes in places other than at a Revenue office. These functions are carried out by Revenue officials in taxpayers’ premises, at ports, airports and offices. The Statement is designed to ensure that Revenue powers are used in a proper manner and that persons who are dealt with by Revenue are aware of their rights as well as their obligations.

4.6 Ombudsman

The Ombudsman Act of 1980 allows investigation of complaints from members of the public who feel that they have been unfairly treated by certain public bodies including Revenue.

Officers are to note that the Ombudsman, appointed under the Act, has extensive powers and can demand any information, document or file from a body complained of and can require any official to give information about a complaint. The Ombudsman can look into all administrative actions and procedures including decisions, refusal or failure to take action.

4.7 Freedom of Information

The Freedom of Information Act, 2014, provides that every person has the following legal rights:

- access to official records held by Government Departments or other public bodies listed in the Act;
- to have personal information held on them corrected or updated where such information is incomplete, incorrect or misleading; and
- to be given reasons for decisions taken by public bodies that affect them.

A record in the context of FOI includes:

- **Paper records**

Books, letters, papers, loose papers, diaries, post-it notes and computer printouts;

- **Electromagnetic**

Disks, servers, databases and CDs; and

- **Audio visual**

Films, x-rays, microfiche and microfilm.

The definition of a record is all embracing and therefore officers are reminded that anything they write, including reports, entries in notebooks or observations in a file may end up in the public domain.

4.8 Appeal procedure in relation to Customs and Excise matters

A formal appeal mechanism exists for persons wishing to appeal against decisions relating to both Customs and Excise matters. The procedures set out in Chapter 22 of the “Tax and Duty Appeals Manual”, are to be followed. Travellers should be informed of their right to appeal in situations of disagreement and should be given a copy of Public Notice C&E 5 (Customs matters) and C&E 6 (payment of excise duty). In the event of a person wishing to appeal, this should be submitted in writing and it will be determined by a designated appeals officer within Revenue who has had no prior involvement with the case. A person aggrieved by a determination of a designated appeals

officer may, in certain circumstances, appeal to the Appeal Commissioners against such a determination. The appeal is then heard and determined by the Appeal Commissioner whose determination is final and conclusive unless a case is required to be stated for the opinion of the High Court.

Article 7 of S.I. 355/95 excludes appeals in relation to liabilities or decisions which are subject to criminal proceedings including cases where a decision to initiate criminal proceedings is pending.

A customer may also lodge a customer service complaint about the standard of service they received in their personal contact with Revenue. Normally the best and quickest way to resolve a customer service complaint is for the customer to contact the relevant Revenue Office where a staff member should try and resolve the complaint without delay. However, if it cannot be resolved, or the customer is unhappy with the response, they request that a local review be conducted under Revenue's Complaint and Review Procedures as published in leaflet [CS4](#).

4.9 Public information

Supplies of up-to-date public information as listed in Appendix 6 are to be kept at Customs offices at all airports/ports and should be made readily available to members of the public.

Officers should be aware of the contents of those public notices and be prepared to explain them to members of the public when requested.

SECTION 5: AUTHORISATION OF OFFICERS

5.1 Law

All officers involved in the control of travellers' baggage must have proper authority from the Revenue Commissioners to perform this function.

(Section 3 of the Customs Consolidation Act, 1876).

These officers will be issued with a "Combination Identity Card" by the Revenue Commissioners as evidence that they are authorised to perform functions under the Customs Acts and any statutes relating to excise duties.

(Section 858 of the Taxes Consolidation Act, 1997).

5.2 Authorisation

5.2.1 Application

Local management must ensure that all officers assigned to travellers' baggage duties hold a "Combination Identity Card".

Information and guidance on the current procedure to be followed where authorisation/nomination/appointment by Revenue is required is contained in Chapter 2 of the Customs & Excise Enforcement Manual.

5.2.2 Custody of identity Card

On receipt of his/her "Combination Identity Card", each officer is responsible for the safe custody of the card and must make it available to senior officers for inspection when requested. The "Combination Identity Card" is in no circumstances to be used, on any occasion, by an officer other than the officer to whom it is issued or for a purpose other than for which it was issued.

5.3 Responsibilities of Officers

It is the responsibility of each officer to ensure that the “Combination Identity Card” is:

- kept safely by him/her;
- reported immediately through normal channels if lost; and
- returned through normal channels when s/he is leaving his/her post and it is no longer required in the new position, e.g. transfer, change of duties, career break, retirement.

Officers must at all times while on official duties carry the “Combination Identity Card”, which will be evidence of appointment as authorised officers under the provisions of the Customs Acts and any statutes relating to excise duties and will satisfy any obligation under those provisions to produce such authorisation on request.

SECTION 6: HEALTH AND SAFETY

6.1 General

Health and safety measures introduced by airline companies, port and airport authorities, etc. are to be observed and complied with during the course of performing official duties in areas which are under the management of these authorities. Officers must ensure that all visitors to Revenue offices comply with any legislative, security or other measures which are in force in the area and where such visits include entering restricted areas, e.g. airside at airports, that any special security or safety measures in force are adhered to.

6.2 Safety policy

Revenue's Safety Policy document sets out the general principles of our health and safety policy and the organisation and arrangements in place within Revenue in this regard. Local management should ensure that the document has been brought to the attention of all staff and that all new entrants are provided with a copy.

The attention of staff involved in the control of travellers' baggage at airports and ports is particularly drawn to sections on "*Manual Handling*" and "*Special Operational Areas*".

6.3 Port and airport security

Officers are to comply with any obligations laid down by (air)port authorities such as security, access permits or the display of authority's identity badge.

6.4 Ramp, marshalling, other special areas at airports and seaports

Officers whose duties involve visits to restricted areas, e.g. airside at airports, etc. are to comply with all safety standards set by airport and port authorities for staff operating in any special restricted areas. In accordance with the Safety Policy document, local management is to communicate with the authorities responsible for these areas and obtain copies of any health and safety guidelines, safety booklets, directives, etc. which concern persons who have authorised access to airport and port areas. On receipt, local management must ensure that these are made available to Revenue staff concerned.

6.5 Presentation of baggage for examination

Travellers or their agents are obliged to bring their baggage to the proper place for examination and to open, unpack, repack, etc. when baggage is selected for examination.

(Section 76 of the Customs Consolidation Act, 1876).

A notice to this effect is to be displayed prominently in examination areas.

Officers may assist with the lifting of baggage onto the examination bench in accordance with the Revenue Safety Policy document. Officers should always be aware that bags may be particularly heavy and the traveller's attention should be directed to the air or shipping company concerned if assistance is required in such cases. Officers should be alert during the rummage of baggage to the danger of sharp objects which may be contained therein.

6.6 Operation and use of equipment

6.6.1 Test kits

The manufacturer's instructions are to be strictly followed when the Narcotic Identification Kit is used for testing suspect substances. Particular attention is to be paid to the safe disposal of chemicals used during tests. Officers must always wear protective gloves when handling drugs or unknown substances. Suspect substances are **never** to be tested by officers through tasting, sniffing or ingesting.

6.6.2 X-Ray machine

The Safety Guidelines for the operation of X-Ray machines are to be followed.

6.7 Responsibilities of local managers

Local management is responsible for ensuring that manufacturers' instructions are received with all equipment used in the course of examination of travellers' baggage. They are to circulate these instructions for the attention of all officers concerned who are to initial and date same.

A record of all Health and Safety instructions referred to in this Section and to whom circulated is to be maintained in each area.

SECTION 7: THIRD COUNTRY TRAVELLER ARRIVALS

7.1 General

Union legislation is specific concerning procedures for the control of travellers' baggage, including crew personnel, at the points of entry to and exit from the Union. It is designed to ensure that all third country traffic comes under Revenue control.

It is important that the following controls and procedures are strictly and accurately enforced to ensure compliance with EU legislation and consistency of application with other Customs services of the European Union.

7.2 Law

The controls and formalities applicable to the cabin and hold baggage of travellers entering the Union by air or sea are governed by Union and national legislation. Specific details are set out in Section 2 and Appendix 7.

7.3 Travellers arriving by air direct from a third country

The baggage of travellers arriving direct from a third country at the international Union airports of Dublin, Shannon or Cork or at a Union airport approved for such traffic and whose journey ends in one of these airports will be subject to normal Customs controls at whichever airport the traveller disembarks.

(Article 139 of the Union Customs Code refers)

In practice, the airline or its representative and the airport authority arrange for the travellers to proceed directly to the baggage reclaim area.

7.4 Travellers arriving on third country flights which stop over at another Union airport (Transit Flights)

Travellers on a flight which originated in a non-Union country (e.g. Switzerland or U.S.A.) and calls at a Union airport (e.g. Manchester or Shannon) - without disembarking its passengers - before continuing its journey to another Union airport (e.g. Dublin) must clear both their cabin and hold baggage at the final international Union airport (in this example Dublin) by exiting through the Red or Green Channel, as appropriate.

(Article 37(1) of the Implementing Act refers)

7.5 Travellers arriving on a third country flight who transfer to an intra-Union flight (i.e. Transfer Travellers)

Travellers who arrive in the Union by air from a third country and who subsequently transfer to an intra-Union flight will be subject to controls on their cabin baggage at the first international Union airport of arrival. In such cases, goods in excess of the allowances found or declared at the first airport are to be subject to import charges at the national rate, unless seizure action is appropriate as per Section 18. The rates of excise duty and VAT are those applicable in that Union Member State (MS) even though the passenger may be proceeding to another MS. Controls on hold baggage will be carried out at the airport of arrival of the intra-Union flight provided that the latter is an international Union airport. Otherwise, controls on the hold baggage will be carried out before the transfer takes place at the international Union airport of transfer: e.g. New York to Shannon, where there is a transfer to a Union flight destined for:

- **another international Union airport**
cabin baggage cleared at Shannon and hold luggage cleared at the final international Union airport,
- **a Union airport (non-international)**
cabin and hold baggage cleared at Shannon.

In exceptional circumstances, controls on hold baggage which would not otherwise fall to be carried out at the first Union airport may be carried out there, where they prove necessary following controls on cabin baggage, e.g. where irregularities are discovered.

(Article 39 of the Implementing Act refers)

7.6 Travellers arriving from non-fiscal territories of the Union

It should be noted that certain territories, while part of the Customs territory of the European Union, are not part of its fiscal territory insofar as they do not apply the Union VAT and excise regimes.

These territories are:

- the Canary Islands;
- the Channel Islands;
- the Overseas Departments of the French Republic;
- Mount Athos (Greece); and
- the Aland Islands (Finland).

Travellers arriving from these territories with goods liable to VAT and/or excise duty will be subject to Revenue controls and VAT and/or excise duty will be payable on quantities in excess of the duty-free allowances (see Appendix 3). The payment of Customs duty does not arise in these cases.

7.7 Tourist or business aircraft (third country flights)

The baggage of persons arriving in the EU from third countries on tourist/business aircraft will be subject to Revenue control at the first international Union airport of arrival or at a Union airport approved for such traffic.

(Article 41 of the Implementing Act refers)

7.8 Travellers arriving by sea direct from a third country

The baggage of travellers arriving in the State by sea direct from a third country and where the journey ends in the State will be subject to normal Revenue controls at the port where the baggage is unloaded.

(Article 47 of the Implementing Act refers)

7.9 Aircraft Crew Allowances

Reduced allowances in respect of tobacco products, spirits, wine and beer apply to international transport crews coming from non-EU countries, Canary Islands, Channel Islands or Gibraltar. The full monetary allowance for passengers applies to crew.

See Appendix 4 of this Instruction.

7.10 Non Nationals suspected of entering the State irregularly

An officer, who in the course of his/her normal duties, suspects that a passenger, pilot or crew member who is a non-national has entered the State irregularly, is to inform immediately by telephone the Garda Síochána. A formal note giving full details of the person suspected of being a non-national is also to be sent to the Department of Justice and Law Reform at 94 St. Stephen's Green, Dublin 2. For the purposes of these instructions a "non-national" means any person who is not a citizen of the EU or EEA (European Economic Area), i.e. Member States of the EU plus Norway, Iceland and Liechtenstein.

SECTION 8: INTRA-UNION TRAVELLER ARRIVALS

8.1 Revenue intervention on the movement of Intra-Union travellers

Under single market rules, Revenue intervention on a random basis on the movement of intra-Union travellers and baggage is not permitted.

Therefore, any checks made on intra-Union travellers must be based on risk assessment, profiling and targeting as outlined in Section 14.3.

Local management is responsible for ensuring that the powers to stop travellers and examine baggage are exercised only where there are reasonable grounds for believing or suspecting that a national prohibition or restriction on importation or exportation is being breached or that an offence involving excisable products is being committed.

Intervention would also be justified in circumstances where controls and formalities are enforceable by virtue of Union provisions in force at any particular time, or where there is reason to doubt that a person entering or leaving the State has not come from or is not travelling to another Member State.

As a general rule intra-Union travellers are under no obligation to make a declaration on entering the State. However this is subject to the following exceptions:

- certain goods liable to prohibition or restriction (See Section 17);
- excisable products imported for commercial purposes; and
- if more than 300 cigarettes are being brought in for personal use from Bulgaria, Croatia, Hungary, Latvia, Lithuania or Romania on or after 1 January 2014

(See appendix 3a).

(Article 49 of the Union Customs Code refers)

8.1.1 Quantitative limits in respect of cigarettes from Bulgaria, Croatia, Hungary, Latvia, Lithuania and Romania from 1 January 2014

From 1 January 2014, the number of cigarettes acquired by private individuals for personal use and transported by them into the State from Bulgaria, Croatia, Hungary, Latvia, Lithuania and Romania, without further payment of excise duty, is restricted to a maximum of 300 cigarettes.

It should be noted that this restriction does not affect the quantity of other tobacco products that can be brought in by a private individual from the Member States concerned.

Persons arriving in Ireland from the Member States listed above may exit the place of arrival via the 'Blue Channel' provided they are not bringing in more than 300 cigarettes. Passengers arriving from these Member States carrying in excess of 300 cigarettes should declare such excess amounts to a Revenue Officer and pay the relevant amount of excise duty.

(Directive 2008/118/EC and S.I. 553 of 2013 refers)

8.2 Reasons for intervention

When considering what intervention measures are appropriate in any particular case, officials should be conscious of the impact of such measures on the free movement of intra-Union travellers and their baggage. Officers need to exercise care and judgement in this area.

In addition to the risk factors mentioned at Section 14.3, the following are also to be noted as to what would constitute reasonable grounds for Revenue intervention in relation to intra-Union traffic:

- direct evidence of irregularities, whether visual, aural or documentary (which would include information on non-revenue prohibitions and restrictions, received from relevant Government Departments or Agencies); or
- definite information received from reliable sources on an irregularity which requires a response; or
- where as a result of experience gained in dealing with particular traffic at a specific location or from information received from the Investigation and Prosecution Division or elsewhere, it is clear that the circumstances surrounding the arrival or departure of a person or goods closely resemble a profile established in relation to one or more previous offences of a serious nature.

8.3 Travellers arriving on intra-Union flights

Intra-Union travellers are not to be the subject of any Customs controls except for selective checks carried out in the particular circumstances set out in paragraphs 8.1. and 8.2. and in Section 14.3.

Travellers arriving at Dublin, Shannon or Cork airports who transferred to the flight at another Union airport from a third country flight will have had their cabin baggage cleared at the first international Union airport. Their hold baggage will, however, be subject to normal controls (Red/Green Channel) on arrival at Dublin, Shannon or Cork. Where on the examination of cabin

baggage or hold baggage a suspicion of an irregularity arises, all of the baggage of the traveller concerned may be examined at that point.

(Article 39 of the Implementing Act refers)

Travellers arriving on an intra-Union flight who transfer to a flight outbound for a third country (e.g. from London transferring at Dublin) will have had their hold baggage checked at the international Union airport of departure. Any outward controls on cabin baggage (see paragraph 9.2) are to be carried out at the international Union airport of transfer (in this example Dublin).

(Article 40 of the Implementing Act refers)

8.4 Transfer travellers

In the case of transfers from a third country flight to an intra-Union flight, the procedures outlined at paragraph 7.5 are to be followed.

8.5 Travellers boarding flights arriving from non-Union airports and continuing to another Union airport

The cabin baggage of travellers boarding a flight at a Union airport which originated in a non-Union airport and which is continuing to another international Union airport, will be subjected to control at the final international Union airport (e.g. travellers boarding the New York - Shannon - Dublin flight at Shannon must clear all their baggage through Customs at Dublin by exiting through the Red or Green Channel, as appropriate). This is to ensure effective control of the third country baggage on board.

Goods contained in cabin baggage of such travellers will be regarded as third country goods where their Union status cannot be proved to the satisfaction of Revenue.

(Article 37 of the Implementing Act refers)

8.6 Travellers arriving on third country flights which stop over at another Union airport

The procedures outlined at paragraph 7.4 are to be followed.

8.7 Business or tourist aircraft (intra-Union)

The baggage of travellers arriving or departing on an intra-Union flight on board a business/tourist aircraft will not be subject to any controls except for selective checks carried out in the particular circumstances set out in paragraphs 8.1. and 8.2 and in Section 14.3.

8.8 Landing places without a permanent Revenue presence

Where there is no permanent Revenue presence at individual aerodromes, airstrips etc, at which aircraft, including private aircraft, arrive from other member states, local management must pay particular attention to the control of such locations. The obvious dangers of these landing places being used for the smuggling of goods liable to prohibition or restriction on importation such as dangerous drugs etc. should be borne in mind.

Local management must be familiar with the nature and extent of activity at all such locations and should assess the associated fiscal or other risks on an ongoing basis. It is important that appropriate controls are put in place to address these risks and that management are involved in monitoring their ongoing implementation.

8.9 Travellers arriving from other EU countries who arrive in the State by sea

The baggage of travellers arriving from another EU country on a vessel which commences its voyage in the EU and does not call at any third country port en route will not be subject to any controls on arrival in the State except for selective checks carried out in the particular circumstances set out in paragraphs 8.1. , 8.2. and in Section 14.3.

The baggage of travellers arriving in the State from another EU country on a vessel which commences its voyage in a third country or calls at a third country port en route will be subject to control on arrival in the State, as if arriving from a third country.

(Article 47 of the Implementing Act refers)

SECTION 9: OUTWARD BAGGAGE

9.1 Law

- Section 29 of the Finance Act, 1971, as amended by Section 19 of the Customs and Excise (Miscellaneous Provisions) Act, 1988 and by Regulation 8 of the European Communities (Customs) (No.2) Regulations, 1992.
- Sections 3, 4 and 5 of the Customs Act, 1956.

9.2 Travellers departing for a third country by air

Controls on the cabin and hold baggage of travellers who board a flight for a third country should be carried out at the airport at which they commence their journey provided it is an international Union airport or a Union airport approved for such traffic, regardless of whether or not the aircraft stops over at another airport in an EU country en route.

(Article 37(2) of the Implementing Act refers)

Controls on the hold baggage of persons boarding an intra-Union flight for transfer at another Union airport to a flight the destination of which is a non-Union airport, will be carried out at the airport of departure of the intra-Union flight provided that airport is an international Union airport. The cabin baggage of such persons may be subject to checks at the airport where the traveller transfers to the flight departing for a third country.

Where, on the examination of cabin baggage or hold baggage suspicion of an irregularity arises, all of the baggage of the person concerned may be examined at that point.

(Article 40 of the Implementing Act refers)

9.3 Travellers on a flight which stops over at a Union airport en route to a third country

The cabin baggage of travellers who travel on an intra-Union leg of a flight outbound for a third country may be subject to Customs checks at the Union airport of disembarkation and the person concerned may be required to prove the Union status of articles contained therein.

(Article 37(2) of the Implementing Act refers)

9.4 Business or tourist aircraft

For persons departing from the Union for a third country on a business or tourist aircraft, any controls will be carried out at the last international Union airport or Union airport approved for such traffic from which the flight departs.

(Article 38(b) of the Implementing Act refers)

In the case of persons who transfer from a tourist or business flight onto a scheduled or charter flight departing for a third country, any controls will be carried out at the international Union airport from which such flight departs.

(Article 41 of the Implementing Act refers)

9.5 Travellers departing for other EU countries by air

The baggage of travellers departing on an intra-Union flight for a Union destination should not be subject to any controls on departure except for selective checks carried out in the particular circumstances set out in paragraphs 8.1. , 8.2. and in Section 14.3.

(Article 49 of the Union Customs Code refers)

9.6 Travellers departing for a third country by sea

Controls on the baggage of travellers departing on a vessel to a place outside the Union will be carried out at the port at which the baggage is loaded even if the vessel is due to call at a port in another EU country en route.

(Article 47 of the Implementing Act refers)

9.7 Travellers departing for other EU countries by sea

The baggage of travellers departing on an intra-Union sea crossing for a Union destination will not be subject to any controls on departure except for selective checks carried out in the particular circumstances set out in paragraphs 8.1. , 8.2. and in Section 14.3.

(Article 49 of the Union Customs Code refers)

9.8 Examination of baggage

Accompanied baggage of travellers departing from the State need not be examined except where there is reason to suspect that the baggage contains:

- Prohibited or restricted goods; or
- Cash suspected of being the proceeds of crime; or
- Cash that will be used for criminal purposes.

Where an officer suspects that outbound baggage contains prohibited or restricted goods and such baggage is checked in for the flight s/he should make arrangements with the carrying airline or its agent to recall the baggage for examination. Where, however, the baggage is already loaded onto the aircraft and the recall would result in a delay in the departure of the flight, local management are to be consulted beforehand.

9.9 Articles exported with the intention of being re-imported

In order to facilitate re-importation without payment of duty, items other than merchandise in travellers' baggage (e.g. musical instruments, cameras, fur coats, radios, etc.), which are being exported to a third country with the intention of being re-imported, may be produced for examination by an officer prior to exportation. Any accompanying documents which indicate that the items are entitled to be re-imported free of duty/tax should be stamped by the officer.

9.10 VAT Retail Export Scheme

9.10.1 General

The Retail Export Scheme allows certain people who purchase goods in Ireland to get a refund of the Value-Added Tax paid.

In order for a refund to apply, a person who qualifies under the Scheme must purchase goods in Ireland, and then take them to a location outside the E.U.

People who qualify for a refund under the VAT Retail Export Scheme.

This generally means tourists visiting Ireland from countries outside the E.U., other non-resident travellers, and also Irish or E.U. citizens who are leaving to take up residence outside the E.U. for at least 12 consecutive months.

Traveller's qualifying goods

These are goods [other than goods transported by the traveller for the equipping, fuelling and provisioning of pleasure boats, private aircraft or other means of transport for private use] which are supplied within the State to a traveller and which are exported by or on behalf of that traveller by the last day of the third month following the month in which the supply takes place.

If a refund is due, it will be paid directly to the tourist/traveller by the retailer who made the supply, or by a VAT refund agent.

VAT refund agent

A person who supplies services which consist of the procurement of a zero rating or repayment of tax in relation to supplies of a traveller's qualifying goods, in return for a fee charged to the traveller. These agents are situated at the main Airports.

Revenue does not make any refunds directly to tourists/travellers under this scheme.

9.10.2 Role of Customs

Customs role is confined to the verification and certification of export on relevant documents e.g. invoices, etc.

For more detailed instructions see the VAT Manual

SECTION 10: VISITING CRUISE LINERS AND PLEASURE CRAFT

10.1 Visiting cruise liners from third countries

The controls and procedures outlined at paragraph 7.8 are to be followed for travellers and their baggage who are terminating their journey in the State. Local management must ensure that suitable arrangements are in place for the control and examination of baggage of such travellers.

Local Management may grant special facilities in respect of visits made by ships to a port or to successive ports in the State in the course of a holiday cruise where the journey commences from, calls at or terminates in a non-Union port. In all cases where it is intended that a cruise liner will visit the State, with the specific purpose of allowing passengers to disembark, the shipping company must give prior notice to Revenue so that attendance can be arranged, as necessary (Sections 11 and 14 Customs Consolidation Act 1876).

Travellers on cruise liners are permitted to come ashore at any time for the purpose of sightseeing and shopping trips provided no baggage is landed, apart from used personal items normally required on such trips. However, where it is intended to land any baggage, specific prior notification must be given to Revenue.

Examination of travellers' baggage, including the baggage of travellers landing to proceed to join the cruise at another port of call in the State, is, in the absence of suspicion and taking account of any perceived risks, to be kept to a minimum.

10.2 Maintenance of records

A record is to be maintained at ports of all calling cruise liners indicating:

- name of shipping company that made the request for attendance by Revenue;
- date request received;
- name of ship;
- third countries visited (prior to calling, if any);
- action taken (if any);
- seizure reference of goods seized (if any); and
- any other details deemed useful for the control of future visits by cruise liners.

10.3 Pleasure craft

In the case of pleasure craft, controls and formalities may be carried out in any Union port on the baggage of persons on board, whatever the origin or destination of these craft.

(Article 46 of the Implementing Act refers)

Where the officer is satisfied that any baggage carried is in free circulation, no action need be taken except for selective checks carried out where reasonable suspicion exists in accordance with paragraphs 8.1. , 8.2. and Section 14.3. However, where the baggage contains third country goods in excess of duty-free allowances, any import charges due are to be assessed, collected and accounted for and a receipt issued in all cases (see Section 19).

A more recent version of this manual is available.

SECTION 11: LICENSED AERODROMES

11.1 Customs facilities at certain licensed aerodromes

Except where allowed by Revenue, all flights arriving from or departing for third countries or areas outside the fiscal territory of the Union and all flights carrying:

- third country goods;
- travellers who have originated in a non-EU country and are not cleared at another Union airport;
and
- goods subject to import/export prohibition or restriction,

may not land at or take off from an airport, aerodrome, airstrip or any place other than an international Union airport. A complete list of International Union airports and Licensed Aerodromes is set out in Appendix 8.

Similarly, all flights departing with goods for export from the EU must take off from an international Union airport unless authorised by Revenue. Authorisation may, however, be granted to licensed aerodromes in respect of third country traffic in accordance with the Civil Aviation Manual.

11.2 Role of Enforcement staff

Staff employed on enforcement duties should be conscious of the danger of private aircraft using aerodromes (licensed or otherwise) for the illegal importation/exportation or movement of prohibited drugs, arms and ammunition or other illicit traffic.

The baggage of persons arriving or departing on an intra - Union flight by a business or tourist aircraft is not to be subject to any Customs controls except for selective checks carried out in the particular circumstances set out in paragraph 8.1 and 8.2.

SECTION 12: BAGGAGE CATEGORY TYPES

12.1 Goods for diplomatic and consular representatives and other persons entitled to diplomatic status treatment.

12.1.1 Personal baggage

The personal baggage of diplomatic agents, Consular Officers, the Secretary General of the UN, all Assistant Secretaries-General of the UN, the Executive Head of each Specialised Agency of the UN and families of the above-mentioned is not to be examined unless there are serious grounds for suspecting that it contains articles not covered by the exemptions listed or articles that are subject to prohibition or restriction. Examinations should be carried out only following consultation with the relevant Assistant Principal, and should be made in the presence of the person concerned.

A complete list of persons/institutions entitled to privileged treatment is contained in the Import Procedures Manual.

12.1.2 Privileged persons-general directions

Packages addressed to Foreign Ambassadors or Consuls, bearing the seal of their foreign office and the words “*Diplomatic Bag*” are, if the Officer has no reason for doubt, to be cleared immediately without internal examination or formality. Under no circumstances are the packages to be opened without special directions.

Correspondence addressed to the UN and its Specialised Agencies delivered by courier or in bags is to receive the same treatment.

12.1.3 Lists of accredited Diplomatic and Consular Representatives

Lists of persons entitled to diplomatic privilege are supplied by the Department of Foreign Affairs to Customs Procedures Branch, Customs Division. Copies are circulated to all officials concerned in ports and airports. Where an application is received from a person whose name is not on the list, Protocol 2 Section, Protocol Division, Department of Foreign Affairs (Tel: (01) 4082356/4082344) is to be contacted for clarification.

12.1.4 Goods subject to prohibition or restriction

Prohibitions and restrictions may not be imposed in respect of goods imported *for official use* by the UN, Specialised Agencies of the UN, Communities named in the Protocol on the Privileges and Immunities of the EU and the Institutions mentioned in the first paragraph of this section (Persons/Institutions entitled to privileged treatment). However, articles imported under such exemption are not to be sold in Ireland without the prior approval of Revenue. Publications of these bodies are not subject to prohibition or restriction.

Normal prohibition rules apply to goods imported by consular Officers or non-diplomatic consular employees of the USA. However, goods subject to quantitative restriction may be imported over and above the applicable quota or limits provided they are for personal use or the personal use of the family of the consular Officer or non-diplomatic consular employee concerned.

12.2 Accompanied Baggage

Accompanied baggage means the whole of the baggage which the traveller is in a position to present to Revenue upon his/her arrival in the State as well as baggage which s/he presents later, subject to proof that such baggage was registered as accompanied baggage at the airport of departure.

12.3 Unaccompanied Baggage

Unaccompanied baggage is baggage imported unaccompanied by the owner and usually arises in circumstances where the traveller has a lot of baggage (possibly including sports equipment for use during the traveller's stay) and it is more convenient for the traveller to consign the baggage as freight. Where the baggage contains personal effects or goods for sports purposes being imported temporarily by travellers with an itinerary that clearly indicates their intention to leave the country and to re-export their belongings, their unaccompanied baggage may be imported under the Temporary Admission arrangements using an oral Customs declaration, supported by an inventory form completed by the importer. See the Temporary Admission Manual for further instructions, in relation to the Temporary Admission of goods under an Oral Customs declaration and the Temporary Admission of travellers' personal effects.

Otherwise, goods contained in unaccompanied baggage should be declared in the normal way using the AEP system.

Goods imported in unaccompanied baggage are not eligible for duty-free allowances and may be cleared only on payment of duty and/or VAT. Dutiable articles not declared are to be detained and an explanation sought from the owner. A written notice on form C&E 125 (notice of detention)

stating the reason for detention is to be given to the owner (if present) or sent to him/her at the address given on the form and a copy placed in the baggage. The dutiable articles may subsequently be cleared on payment of duty if the officer is satisfied there was no deliberate attempt to evade payment of duty and/or VAT, otherwise seizure action should be considered.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

12.4 Mishandled Baggage

When a passenger arrives on a flight from a third country or from one of the territories listed in paragraph 7.6 without his/her baggage due to it having been mishandled or misdirected (s)he must complete a declaration for mishandled or delayed baggage (see appendix 9) and present it to the airline. This form will be presented to Revenue by the airline upon locating the missing baggage and this acts as the declaration. Mishandled baggage is eligible for the duty-free allowances. However, undeclared articles found on examination are to be detained and form C&E 125 issued. The procedure outlined in paragraph 12.3 may be followed for dealing with these articles.

Officers are to be alert to the possibility of third country baggage being removed without being produced to Customs for clearance.

12.5 Unclaimed Baggage

12.5.1 General

Unclaimed baggage is baggage remaining unclaimed after a period of three months, despite searches by the carrying airline which failed to locate the owner. The baggage is stored by the airline company pending clearance. High duty goods, i.e. spirits, tobacco products, etc. and goods liable to prohibition or restriction should be detained in accordance with paragraph 18.3.

12.5.2 Security

Arrangements are to be made with shipping/airline companies to ensure that unclaimed baggage is stored in a designated area apart from other categories of baggage. Spot checks are to be carried out occasionally to ensure that this arrangement is being followed. An explanation should be requested from the airline/shipping company in question if any discrepancies are discovered. If discrepancies

persist, local management is to insist on a separate dedicated lock-up room for storage of unclaimed baggage accessible to authorised persons and Revenue staff only.

12.6 Merchandise In Baggage (MIB)

12.6.1 General

Merchandise in baggage (MIB) can be described as the importation of goods intended for commercial purposes included in travellers' baggage. Such importations include goods imported for free circulation into the European Union from third countries and goods imported temporarily for a specified time after which they will be re-exported outside the EU. Both categories of goods must in all cases be declared in the Red Channel.

12.6.2 MIB Register

An MIB register is to be maintained in the baggage hall to record all commercial transactions. The following information should be recorded:

- Local Serial No.;
- Date of import;
- Importer's name and address and VAT No (if any);
- Consignor's name and address;
- Description and value of the goods;
- Reason for detention;
- Clearance details;
- Officer's signature; and
- Importer/agent's signature on release of goods.

12.6.3 Goods for release into free circulation

- (a) Where the value of the goods exceeds €260 they are to be detained and the importer advised to clear the goods to a Customs declaration. An account of the transaction is to be recorded in the MIB register (see paragraph 12.6.2);
- (b) Where the value of the goods is less than €260 and the importer is registered for VAT, they are to be cleared without production of a Customs declaration, but any Customs duty due is to be collected and a receipt issued. An account of the transaction should, however, be recorded in the MIB register; and

(c) Where the value of the goods is less than €260 and the importer is not registered for VAT, the goods may be cleared without production of a Customs declaration on payment of any Customs duty and/or VAT applicable, a receipt on C&E 305 being issued. An account of the transaction is to be recorded in the MIB register.

In the case of (a), (b) and (c) above, documentary evidence of value should in all cases be sought and any licensing requirements must be complied with before goods can be released. In the event that evidence of value cannot be produced, the goods should be released only when the Officer is satisfied with the declared value.

12.6.4 Temporary Imports

Instructions on the exemption from Customs duty and VAT for certain goods temporarily imported from third countries are contained in the Temporary Admission Manual.

12.6.5 ATA Carnets

An ATA Carnet is an approved international document (incorporating an internationally valid guarantee) which can be used in lieu of national documents and as security during the period of temporary admission of certain goods.

The procedure for dealing with ATA Carnets is set out in the Temporary Admission Manual

12.6.6 Export of Commercial Goods in Baggage

Commercial goods in baggage not exceeding a value of either €1,000 or 1,000 kg in mass may be declared for export under an oral customs declaration. A customs declaration is required for the export of commercial goods in excess of the thresholds described.

SECTION 13: TICKETING AND BAGGAGE TAGS

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

A more recent version of this manual is available.

SECTION 14: CONTROL, SELECTION AND EXAMINATION

14.1 Control of baggage

14.1.1 Control

The control of third country travellers' baggage is essential from the time of arrival of the conveyance to clearance out of official charge. Such travellers and their baggage should proceed directly from the conveyance to Customs controls and exit via the Green or Red Channel as appropriate. Officers are to maintain a complete but unobtrusive surveillance at the import and export control points until such travellers exit the baggage examination area. (See Sections 7 and 8).

14.1.2 Law

Authorised officers have the power to stop and question travellers arriving from third country destinations, who have not previously come under Customs control in the Union, and examine their baggage if considered necessary.

(Section 29 of the Finance Act, 1971 as amended by Section 19 of the Customs and Excise (Miscellaneous Provisions) Act, 1988) and by Regulation 8 of the European Communities (Customs)(No.2) Regulations, 1992).

14.1.3 Presentation of baggage to Customs

In the case of baggage subject to Customs examination, all items of baggage of each traveller must be presented to Customs at the one time unless such items of baggage are mislaid or mishandled (see paragraph 12.4) by the carrier. The extent of an officer's examination should be governed by the perceived risks as outlined in Section 14.3. Officers should not prolong a search unnecessarily and once satisfied that Revenues obligations have been complied with, the traveller should be allowed to proceed.

14.1.4 Opening of baggage

The law provides that it is the responsibility of the traveller to open, unpack and repack baggage. (Section 76 of the Customs Consolidation Act 1876).

14.1.5 Customs declaration not required

Travellers' accompanied baggage, including personal, household and professional effects imported from outside the European Union, does not require a Customs declaration.

Waiver of the declaration is also allowed for certain importations of merchandise in baggage as outlined in paragraph 12.6. Such goods are declared for release for free circulation by going through the green or "nothing to declare" channel in a customs office, where the two channel systems is in operational.

(Article 138 of the Delegated Act refers)

Mishandled baggage (see paragraph 12.4) is to be cleared using a declaration for mishandled or delayed baggage (see appendix 9).

14.2 Declarations for third country imports

14.2.1 Oral declaration

The Union Customs Code Implementing and Delegated Provisions allow for the making of oral declarations for the release of goods for free circulation in certain, limited circumstances. In practice, the most common form of oral declaration is when a traveller declares good(s) contained in their personal baggage. Other instances of oral declarations made for the release of goods of a non-commercial nature include goods sent to private individuals or in other cases of negligible importance where authorised by Revenue.

In addition to goods of a non-commercial nature, an oral declaration may be made for goods of a commercial nature contained in a travellers personal baggage provided the total value per consignment and per declarant does not exceed either €1,000 in value or 1,000kg net mass.

(Article 135 (1(b)) of the Delegated Act refers)

In certain cases involving unaccompanied baggage, as described in paragraph 12.3, use of an oral declaration may also be appropriate subject to it being supported by a suitable inventory form.

14.2.2 Customs Declaration

In normal circumstances a Customs declaration for goods in baggage is not required. However, a declaration is required in some cases as follows:

- goods of a commercial nature, in excess of either €1,000 in value or a net mass of 1,000kgs.
- mishandled baggage; and
- value of goods in dispute.

Travellers may lodge a paper based Customs declaration in respect of goods carried by them.

(Article 143 of the Delegated Act refers)

14.3 Selection and examination

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

14.4 Co-operation with the Garda Síochána

Customs staff are to co-operate fully with the Garda Síochána if they make a request for the examination of the baggage of a traveller. In any case where a detailed examination is requested by the Garda Síochána the reason for the request should be sought by the officer and every effort should be made to comply with the request. Any goods found or declared are to be charged with duty and/or VAT, unless seizure action is appropriate. Officers should keep a record of the request in their Revenue Notebook C&E 1110, including the name of the Garda who requested the examination and the reason for the request.

(See section of the Customs and Excise Enforcement Manual relating to the use of Revenue notebooks by staff).

A more recent version of this manual is available.

SECTION 15: SEARCH OF PERSON

15.1 General

The legislation outlined in the Customs and Excise Enforcement Manual gives Authorised Officers extensive powers to carry out search of persons. A person, however, should only be searched where there is strong suspicion that dutiable or prohibited goods are concealed on the person and the Revenue is being seriously defrauded thereby or prohibitions seriously evaded.

In the vast majority of cases, however, a search of person will usually only be carried out where controlled drugs are believed to be involved.

15.2 Law

The legislation governing the search of person is outlined in the Customs and Excise Enforcement Manual.

15.3 Procedure for search of persons

Section 2 of the Customs and Excise (Miscellaneous Provisions) Act, 1988, which deals with search of person in drugs cases, lays down three conditions which must be met before a search of person can take place:

- the person being detained understands the reason for the search;
- the search must be conducted by an officer of the same sex as the person being searched;
- no person of the opposite sex shall be present where the search involves the removal of clothing other than hat, coat jacket, gloves or similar article of clothing; and
- the search may, at the request of the person to be searched, be carried out by a medical doctor. .

15.4 Procedure for search of person in non-drug cases

In other cases not involving drugs, Section 12 of the Customs and Inland Revenue Act 1881 provides for search of a person if an Officer has good reason to suspect the presence of uncustomed or prohibited goods. (See the section of the Customs and Excise Enforcement Manual relating to “search of the person”)

15.5 Permission to search

The permission of Local Management as specified in the Customs and Excise Enforcement Manual must be obtained before a search of person is carried out.

15.6 Place in which search is to be conducted

A search of person must always be conducted in a room to which the public has not free access. Windows are to be screened and doors are to be secured to ensure complete privacy.

15.7 Types of searches

(a) Patdown Search

This involves a search of a suspect’s outer clothing but does not include the removal of clothing.

(b) Intimate Body Search

This means the physical examination of an undressed/stripped person by an officer or medical practitioner to verify if drugs are concealed on the suspect.

(c) Internal Body Search

Officers are reminded that they have no powers to carry out an internal body search.

15.8 When to search a person

A traveller should not be subjected to an intimate body search unless:

- (i) there are grave reasons for suspecting that s/he may have drugs concealed or that the Revenue is being seriously defrauded; and

- (ii) other reasonable search procedures have been completed (baggage and outer clothing).

15.9 “Meeters and Greeters”

Section 2 of the Customs and Excise (Miscellaneous Provisions) Act, 1988 allows an officer to search a person who is not actually a traveller found at or in the vicinity of any port or airport or Land Frontier where the person is suspected of carrying drugs.

15.10 Record of search

A detailed record of every search of person is to be kept at each port/airport, showing the name and address (if known) of the person searched, the reason for and the result of the search, the name of the official authorising the search and the names of the officials who carried it out.

15.11 Training

Local managers are to ensure that all staff involved in search of persons, have received appropriate training.

SECTION 16: EXIT CHANNELS FOR TRAVELLERS ARRIVING

16.1 European Union legislation

Travellers arriving from third countries are required to make a Revenue declaration for customs purposes. This can be done in the following ways:

- where the two-channel system is in operation, by electing to enter and entering the Green (“Nothing to Declare”) or Red (“Goods to Declare”) Channel;
- by going through a Revenue office which does not operate the two-channel system without spontaneously making a customs declaration.

(Article 141 of the Delegated Act refers)

Goods are considered to be presented to Revenue, the customs declaration accepted and release granted at the time of the act referred to above.

(Article 218 of the Implementing Act refers)

Where a check reveals that the goods contained in a traveller’s baggage are not allowed under this type of declaration, those goods shall be considered not to be covered by a Customs declaration.

(Article 219 of the Implementing Act refers)

16.2 National legislation

- A traveller arriving in the State is obliged by law to declare anything included in his/her baggage or brought with him/her which on importation is subject to any prohibition or restriction or to any duty or tax;
(Section 29(1) of the Finance Act, 1971 as amended by Section 19 of the Customs and Excise (Miscellaneous Provisions) Act, 1988, and by Regulation 8 of the European Communities (Customs)(No. 2) Regulations, 1992 (S.I. No. 431 of 1992)).
- A person entering or leaving the State must answer questions which may be asked by any authorised officer with respect to his/her baggage or goods brought with him/her and if required is obliged to produce all of his/her baggage, or anything carried, for examination. Checks on persons or their baggage arriving from another EU country or departing to another

EU country are to be carried out only to the extent that there is reason to believe that there may be goods included in the baggage or brought with him/her which are subject to any prohibition or restriction on importation or exportation. (See Section 17);

(Section 29(2) of the Finance Act, 1971 as amended by Section 19 of the Customs and Excise (Miscellaneous Provisions) Act, 1988, and by Regulation 19 of the European Communities (Customs)(No. 2) Regulations, 1992 (S.I. No. 431 of 1992)).

- Any person failing to declare anything or to produce any baggage is liable to a penalty and anything found concealed or not declared is liable to forfeiture.

(Section 29(3) of the Finance Act, 1971 as amended by Section 19 of the Customs and Excise (Miscellaneous Provisions) Act, 1988).

16.3 Travellers arriving

Travellers arriving by sea, rail and road will be predominantly Union travellers except for third country cruise liners calling at the larger ports during the summer season, for which procedures at Section 10 are to be followed.

Travellers arriving by air or in transit from non-Union countries come under Revenue control by exiting via the Green or Red Channel at the international Union airports at Dublin, Shannon and Cork.

Travellers arriving by air from other Union countries do not come under Revenue control and may exit via the Blue Channel, unless it is suspected that uncustomed goods, or prohibited or restricted goods are being carried (see Section 17).

Travellers arriving at licensed aerodromes approved for third country flights will be controlled by Revenue Enforcement Officers. Travellers arriving by sea will exit directly from the port and will generally not come under Revenue control unless third country travellers are disembarking who have not previously come under control at another Union port.

16.4 Exit channels

16.4.1 Green Channel

A person declares by entering the Green Channel that s/he has no articles in his/her baggage or with him/her, which are on importation subject to any prohibition or restriction, or to any duty or tax apart from such dutiable articles that s/he is entitled to import free of duty and tax.

(Articles 138 and 141 of the Delegated Act refers)

The procedures set out in Section 14 for travellers who are selected for examination are to be followed.

16.4.2 Red Channel

A person declares by entering the Red Channel that s/he has goods to declare or is in doubt as to his/her allowances or does not know the procedures.

16.4.3 Blue Channel

The Blue Channel is not defined in law. It is merely a convenient way of informing intra-Union travellers how to exit the baggage collection area. However, authorised officers may intervene in the Blue Channel where there are reasonable grounds for suspecting that a national prohibition or restriction on importation is being breached or that an offence involving excisable products is being committed (see paragraphs 8.1 and 8.2 and Section 14.3).

Under no circumstances should the Blue Channel be blocked off to intra-Union travellers.

16.4.4 Ports and airports not operating a Green/Red Channel system

In the case of arrivals at ports and airports where no Green/Red Channel of examination is in place, any traveller selected for examination should be asked to state whether s/he is a visitor or returning resident – the response to this may be relevant in determining reliefs. The following question is to be put to such travellers:

“Have you in your possession anything liable to duty or restriction on importation”?

If the traveller is in doubt as to the question, the officer should explain the system of duty-free allowances and the type of goods liable to prohibition or restriction on importation.

The following supplementary question should be put to Union residents returning from third countries.

“Are you wearing or have you in your possession anything acquired abroad or on the ship/aircraft or at a duty-free shop on your outward and/or return journey”?

A more recent version of this manual is available.

SECTION 17: PROHIBITIONS AND RESTRICTIONS

17.1 General

It is important for Officers to be aware that the importation of certain goods into the State is prohibited or restricted. It should be noted that certain prohibitions and restrictions apply to all goods irrespective of their origin, while in the case of others there may not be a prohibition or restriction with intra-Union movement of such goods. If clarification of any matter relating to prohibitions or restrictions is required Officers should contact Prohibitions and Restriction Unit at :- Tel (067)63312/63441 or email RevenueCustomsProhibitionsRestrictions@revenue.ie

17.2 Categories of prohibited/restricted goods

The following is an illustrative list of the types of products that are prohibited or restricted on importation. The full list is available [here](#)

- (a) Agricultural Products;
- (b) Certain Food Products;
- (c) Drugs;
- (d) Chemicals;
- (e) Weapons;
- (f) Dual Use goods;
- (g) Cultural Goods;
- (h) Counterfeit or Pirated Goods;
- (i) Indecent Articles, Publications, Video Recordings etc.; and
- (j) CITES (Protection of certain wildlife and plants).

17.3 Enforcement

The enforcement of the laws relating to goods which are prohibited or restricted on importation into the Union from third countries is effected through normal Revenue controls and interventions.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

However, the control of national import/export prohibitions and restrictions insofar as they relate to intra-Union movements of goods cannot be effected through normal Revenue controls and interventions without having reasonable grounds for suspecting that a national law is being breached. Detailed instructions in this regard are contained in the Customs and Excise Enforcement Manual and the Prohibitions and Restrictions Manual.

A more recent version of this manual is available.

SECTION 18: DETENTIONS AND SEIZURES

18.1 General

This section should be read in conjunction with the section relating to “Powers” of the Customs and Excise Enforcement Manual.

Detention and seizure of goods are two separate legal actions and have different legal significance. Detention means the holding of goods by Revenue officials as a temporary measure; for example, when there is a suspicion that the goods may be smuggled but there is insufficient evidence to warrant immediate seizure, the goods may be held pending enquiries by Revenue. Seizure of goods on the other hand means a more permanent situation and can be described as the first step in a process which may lead ultimately to the condemnation of the goods as forfeited, i.e. the goods become the property of the State, unless such action by Revenue is successfully challenged in court.

18.2 Law

The legislation governing the detention and seizure of goods is outlined in the section relating to “Seizure & Detention of Goods & Conveyances” of the Customs and Excise Enforcement Manual.

18.3 Detentions

18.3.1 General

Section 7 of the Customs and Excise (Miscellaneous Provisions) Act, 1988 makes provision for detention by an authorised officer of goods suspected of having been irregularly imported into, or to be irregularly exported from Ireland. The period of detention, which may not exceed one month, is to enable the officer to make enquiries to determine whether or not the detained goods should be seized or released.

Officers should commence their enquiries as soon as possible after detaining the goods. Similarly, officers should seize or release the goods as soon as that determination has been made, or on the expiry of one month, whichever is the earlier. The legislation does not provide for an extension of the one month period and therefore any officer who expects to be absent for the greater part of the detention period should make arrangements for another authorised officer to make the necessary enquiries.

18.3.2 Receipt for detained goods

The procedures set out in the Customs & Excise Enforcement Manual are to be followed regarding the issue of notices of detention for detained goods.

18.3.3 Other detentions

While the situation described in paragraph 18.3.1 relates to suspected smuggling cases, goods may be detained for a number of other reasons, i.e.

- pending payment of duty and/or VAT;
- pending production of a valid import licence/permit;
- pending re-exportation;
- pending satisfactory evidence of value; and
- high duty goods (spirits, tobacco) inadvertently left on board the incoming conveyance by the owner.

Where goods are detained for any of the above reasons, form C&E 125 should be issued by the officer to the owner, if known, of the goods stating the reason for the detention.

18.3.4 Recording and custody of detentions

Details of all detentions must be entered immediately in the office detention register. The goods should be labelled with the detention number and placed in the office lock-up. Precautions are to be taken to ensure that detained goods are not exposed to risk of damage while stored in the official lock-up.

18.4 Seizures

18.4.1 General

Goods are seized under Section 202 of the Customs Consolidation Act, 1876. However, before seizure action is taken the officer must be sure that:

- the traveller deliberately made a false declaration; **or**
- there is clear evidence that the traveller has made a deliberate attempt to evade payment of duty and/or VAT.

While entry into the Green or Red Channel is deemed to be a legal declaration, an infrequent traveller may not be aware of the implications of entering either channel or may not be aware of the duty-free allowance limits. In such circumstances, the traveller should be given the benefit of the doubt, duty and/or VAT due being called for instead of seizure.

On the other hand, a traveller may openly carry goods (e.g. golf clubs, camera, etc.) and claim purchase in the State or in another EU country. However, if evidence of purchase is discovered during the search of baggage which concludes that the goods are of non-Union origin and the officer is satisfied that a deliberate attempt is being made to evade payment of duty and/or VAT, the goods should be seized.

18.4.2 Notice of seizure

A notice of seizure should in all cases be given to the owner, suspected owner or to the person in whose control the goods lie. The notice must specify clearly the goods to which it relates and the grounds on which they have been seized. The notice can be delivered to the owner, either personally, or sent by Registered post to his/her last known home address or place of business.

Examples of notices of seizure are contained in Appendix relating to “Sample Notices of Seizure” of the Customs and Excise Enforcement Manual.

18.4.3 Recording and custody of seizures

Details of all seizures must be entered in the seizure register. The goods should be labelled with the seizure number and placed in the official lock-up. Precautions are to be taken to ensure that seized goods are not exposed to risk of damage while stored in the official lock-up.

Officers are reminded that when goods/documents are seized it may be necessary to produce them in court at a later stage. It is essential therefore, that the officer is in a position to prove continuity of custody. The section relating to “Evidence” of the Customs and Excise Enforcement Manual should be read in conjunction with this section.

18.5 Seizures of cash

18.5.1 Union Rules

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Regulation (EC) No 1889/2005 of the European Parliament and of the Council introduced controls on cash. Individuals entering or leaving the European Union and carrying cash of a value of €10,000 or more are obliged to make a declaration to the Customs authority of the Member State through which they arrive or depart.

Declarations are only required from persons arriving directly from or departing directly to countries outside of the Union. For the purposes of this Regulation this also includes the Isle of Man and the Channel Islands.

The declaration must be made on the [Common Declaration Form C&E 1889](#), which has been adopted by and may be used in a number of Member States of the Union.

An Irish version of the declaration form is also available. Other EU language versions of the declarations form are available on the Europa Website.

The declaration must be submitted to Customs at the first point of entry to and the last point of exit from the Union.

A stamped copy of the completed declaration must be given to the declarant on request.

18.5.2 National Rules

Separately, a Customs Officer may search for, seize and detain any cash which is being imported into or exported from the State if its amount is not less than €6348.69 and he/she has reasonable grounds for suspecting that:

- ❑ the person is importing or exporting, or intends to import or export, from the State an amount of cash which is not less than €6348.69, and

- ❑ the cash directly or indirectly represents the proceeds of crime or is intended by any person for use in connection with any criminal conduct.

(Section 38(1) Criminal Justice Act 1994, *as amended by* Section 20 Proceeds of Crime (Amendment) Act 2005)

Cases of doubt or difficulties should be referred to Traditional Own Resources Branch, Customs Division.

E-mail: cashcontrols@revenue.ie

Legislation:

Regulation (EC) No 1889/2005;

Statutory Instrument No. 281 of 2007 on the Controls of Cash 2007

Criminal Justice Act 1994;

Proceeds of Crime (Amendment) Act 2005;

Directive 2005/60/EC;

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

18.6 Seizure returns

All seizures despatched to the State Warehouse are to be reported in accordance with the instructions set out in the Customs and Excise Enforcement Manual.

18.7 Local release of seizures

An officer may offer immediate release of seized goods in accordance with and subject to the exclusions set out in the Customs and Excise Enforcement Manual.

18.8 Disposal of seizures

All seizures, other than minor seizures (see paragraph 18.9.2), including those under appeal, should be promptly dispatched to the State Warehouse after the time limit specified in the Customs and Excise Enforcement Manual.

18.9 Minor seizures and detentions

18.9.1 General

Minor seizures and detentions is the term given to the seizure or detention of small quantities of the following goods which must be reported to the National Prosecution and Seizures Unit:-

- (a) Prohibited perishables, e.g. meats, poultry, eggs, birds and plants;
- (b) Fireworks; and
- (c) Obscene printed matter, videos, CD ROMs and DVDs (Digital Versatile Discs).

18.9.2 Disposal of minor seizures and detentions

Minor seizures and detentions are to be disposed of in the following manner, as appropriate:

- (a) those listed at paragraph 18.9.1(a) above are to be handed over to the Department of Agriculture and Food for disposal and a receipt obtained. If the products are of animal origin, a form C2 and a commercial document as required by Regulation 1774/2002 are to be completed before handing the products over to a Department of Agriculture official;
- (b) those listed at paragraph 18.9.1(b) above are to be handed over to the Gardaí and a receipt obtained; and
- (c) those listed at paragraph 18.9.1 (c) above are to be disposed of in consultation with the National Prosecution and Seizures Unit, Bridgend, Donegal.

18.10 Green Channel seizures of spirits, wine and tobacco products of a non-commercial nature

Seizures of personal, non-commercial importations of these products in the Green Channel are to be reported as per standing instructions to the National Prosecution and Seizures Unit, Bridgend, Donegal. The goods should be transferred at the end of each month to the State Warehouse.

18.11 Other seizures

All significant seizures are to be reported. Cases of seizures other than those mentioned at paragraphs 18.5, 18.7, 18.8 and 18.10 are to be immediately reported to the National Prosecution and Seizures Unit, Bridgend, Donegal in accordance with the instructions set out in the Customs and Excise Enforcement Manual.

SECTION 19: COLLECTION, ASSESSMENT AND RECEIPT OF DUTY

19.1 Collection of duties and VAT

Customs duty, Excise duty and VAT, where applicable, are to be collected on all goods imported in travellers' baggage (including that of crews) which are in excess of duty-free allowances (see Appendix 3 on duty-free allowance). Public information on current duty-free allowances should always be displayed prominently in the baggage halls at airports prior to travellers entering any of the channels and at seaports if it is expected that third country travellers may disembark, e.g. cruise liners.

19.2 Assessment of duty

19.2.1 Customs duty

Customs duty, where applicable, is to be charged on all third country goods imported in passengers' baggage in excess of the duty-free allowances. Staff are also reminded that customs duty is not to be charged where the duty amounts to less than €10.

Standard Rate of Customs Duty

Customs duty is charged at the flat rate of 2.5% on goods subject to Customs duty contained in passengers' baggage provided the importation of the goods is not of a commercial nature and the total value of the consignment subject to customs duty does not exceed €700 per consignment and per traveller.

The following is the position relating to the calculation of customs duty using the standard rate:

- Zero rated goods are identified and are discounted.
- The passengers' baggage duty free allowances for goods with a combined value of €430, if applicable, are free of duty.
(This allowance does not apply to any one article which exceeds €430 in value).
- The specified allowances for tobacco, spirits, wine and beer are free of duty and are in addition to the €430 monetary allowance.
- Goods in excess of the above (other than tobacco products) with a total value not exceeding €700 are charged a standard rate of customs duty of 2.5%.

This standard rate of duty does not apply in the following circumstances:

- Where the passenger opts to have the goods in excess of the passengers' allowances cleared at the appropriate tariff rate of duty.
- to tobacco products;
- in cases where the total value of the goods subject to Customs duty contained in the passenger's baggage exceeds €700 (after allowance having been made for zero rated goods and the passengers' allowances if applicable).

Example of Standard Rate of Duty and VAT

GOODS	VALUE	RATE OF DUTY
1 women's cotton Dress	€400	12%
1 digital camera	€500	0%
10 men's cotton shirts	€600	12%

Customs Duty:

Digital camera is 0% duty so is discounted for customs duty.

Women's dress is valued under €430 so is discounted under the passengers allowance.

This leaves the shirts valued at €600 on which the tariff rate of duty is 12%.

Standard rate of duty of 2.5% applies, so €600 @ 2.5% = €15 customs duty due.

VAT.

Dress is allowed under the passengers allowance. The combined values of the camera (€500) and the shirts (€600) + the Customs Duty of €15, i.e. €1115, is the value for VAT. So €1115 @ 23% = €256.45 VAT due

Total due is €15 customs duty + €256.45 VAT = €271.45

Where the standard rate of duty does not apply, as in the case of tobacco products for example, duty is charged at the relevant duty rate after allowing the applicable passengers' baggage allowances (€430/€215 monetary and/or spirits, tobacco, wine and beer) based on the Customs Value.

If no satisfactory Customs Value can be established using the methods outlined in Para 19.4, the table in Appendix 2 is to be used to assess the amount of Customs Duty and VAT to be paid.

19.2.2 Excise duty

Where excise duty is chargeable on products imported from third countries for personal use, duty is to be calculated with reference to the rates applicable for excise duty at the time of importation. Excise duty on spirits and tobacco products are to be calculated on the basis of the schedule of charges at Appendices 1 and 2 regardless of whether the Customs Value has been established or not.

Excisable products imported from third countries or brought in from other EU countries for commercial use are to be detained for entry on a Customs declaration and the procedure at paragraph 19.3 should be followed.

19.2.3 VAT

VAT is to be charged at the rates in force at the time of assessment. For the purpose of these Instructions, the chargeable value for VAT purposes is the Customs value of the goods increased by any Customs and/or other charges (e.g. excise duty) which may be payable in relation to their importation. As regards the charging of VAT on merchandise in baggage, the procedure is set out in the Import VAT Manual.

19.3 Accounting procedure – Entry to AEP System

Officers who collect duty and VAT from travellers are to input details into the AEP system immediately under their badge authority and generate a declaration number. The declaration number and date is to be recorded on the relevant copy receipt in the General Receipt Book No. C&E 305. Two copies of the declaration are to be printed from the system each day for all transactions, one copy being forwarded to the VIMA Office, Government Offices, Millennium Centre, Dundalk, Co. Louth and one copy, to which should be attached the AEP receipt and other supporting documents, etc., which should be filed locally for inspection or audit purposes.

19.4 Valuation for Customs purposes

19.4.1 General

The General Instructions relating to the Valuation of Imported Goods are set out in the Customs Manual on Valuation. Valuation rules emphasise the use, whenever possible, of the invoice price as

the basis for value. In the case of goods imported from third countries for the private use of the importer and not for sale, whether imported in accompanied baggage or otherwise, evidence of the purchase price paid for the goods may be accepted in the absence of the invoice. The value of goods contained in travellers' baggage may be accepted by the officer without entry in accordance with the following paragraphs. However, the possibility of a fraudulent attempt at evasion of duty should not be overlooked.

19.4.2 Value for charge of duty

The Customs value is to be determined by reference to the Customs Manual on Valuation. Where articles are purchased abroad as new by EU residents and have been in use abroad by such residents for only a short period, the full purchase price is to be taken as the value.

19.4.3 Value for VAT

For the purposes of these instructions, the value of goods for the purpose of VAT is the Customs value increased by the amount of any duty paid or other tax arising in relation to their importation.

19.4.4 Documentary evidence of value

Documentary evidence of value (normally the invoice) is to be sought in all cases and where provided a photocopy is to be attached to the hard copy declaration referred to at Paragraph 19.3 for filing.

19.4.5 Estimated value

If no documentary evidence of value is available, or if the officer is not satisfied with the evidence produced, the value of articles is to be determined by reference to the hierarchy of valuation methods set out in the Customs Manual on Valuation

In determining the value of used articles the following points are to be taken into consideration when arriving at the value for Customs purposes:

- condition;
- age;
- local knowledge;
- previous seizures of identical or similar goods; and
- trade enquiries.

Estimated values are to be recorded as such on the relative hard copy declaration referred to at paragraph 19.3. When estimating values, officers are to consult and agree with a second officer the estimated value and both of them are to initial the estimated value on the:

- hard copy declaration; and
- on the copy receipt C&E 305.

If the estimated value is disputed by the traveller and s/he refuses to pay duty on that value, the goods are to be detained for entry.

19.5 General receipt book C&E. No. 305

19.5.1 General

Receipts are to be issued to travellers only from General Receipt Book C&E 305. Directions printed on the inside of the cover are to be followed. Each receipt is to be prepared in duplicate, all details completed in full and signed by the officer and date stamped with the office stamp. In addition, a short description of the goods, their value, and the rates of duty and VAT applicable are also to be shown on the receipt. The original copy of the receipt is to be given to the traveller.

(Article 217 of the Implementing Act refers)

19.5.2 Requisition of receipt books

Receipt books are to be requisitioned when required on form LB11 from Logistics Branch, 1st Floor, Castle View, Sth. Gt. George's St., Dublin 2.

19.5.3 Procedures applying to the use of receipt books

A new receipt book is not to be put into use until the current receipt book has been exhausted. Local management should check Receipt books before use to ensure that all receipts are in numerical sequence and intact and initial and date the book to this effect.

19.5.4 Custody of receipt books

Receipt books unused and in use are to be kept in the official safe and made available for inspection or audit when required.

19.5.5 Errors/mistakes on receipts

Any minor errors or mistakes should be struck out, amended and initialled by the officer preparing the receipt. Receipts which contain errors, other than minor errors, are not to be issued. Both original and copy are to be clearly marked “Cancelled”, initialled and dated by the officer who prepared the receipt. If an error is made and any adjustment of the duty is required on a receipt, the receipt and duplicate are to be marked “Cancelled” and a fresh receipt prepared. A reference to the new receipt is to be noted on the cancelled receipt. If a receipt is cancelled for any other cause the reason must be clearly stated thereon. The original and copy are not to be removed from the book in any circumstances.

19.5.6 Lost/misplaced receipt books

If a receipt book is lost or misplaced, it should be reported immediately to local management with all details of the book and circumstances of loss, if known.

19.5.7 Disposal of receipt books

Completed Receipt books are to be disposed of in accordance with the instructions set out in the Customs and Excise Enforcement Manual.

A more recent version of this manual is available.

APPENDIX 1: AMOUNTS OF EXCISE DUTY AND VAT² TO BE CHARGED ON IMPORTED SPIRITS IN PASSENGERS BAGGAGE AS FROM 15/10/2013 WHERE THE CUSTOMS OFFICER IS NOT SATISFIED WITH THE EVIDENCE OF VALUE PRESENTED.

SPIRITS

Goods	Quantity	Excise Duty ¹ €	VAT €	Total €
A. Spirits (22% - 40%)	0.500 Ltr	8.50	3.60	12.10
	0.700 Ltr	11.90	5.05	16.95
	0.750 Ltr	12.75	5.45	18.20
	1.000 Ltr	17.00	7.25	24.25
	1.125 Ltr	19.15	8.15	27.30
B. Spirits (Not Exceeding 22% Vol.)	0.500 Ltr	3.60	2.70	6.30
	0.700 Ltr	5.05	3.80	8.85
	0.750 Ltr	5.40	4.05	9.45
	1.000 Ltr	7.20	5.45	12.65
	1.125 Ltr	8.10	6.10	14.20

² There is no Customs Duty payable on Imported Spirits

APPENDIX 2: AMOUNTS OF DUTIES AND VAT TO BE CHARGED ON IMPORTED TOBACCO PRODUCTS IN PASSENGERS BAGGAGE AS FROM 24/05/2016 WHERE THE CUSTOMS OFFICER IS NOT SATISFIED WITH THE EVIDENCE OF VALUE PRESENTED.

TOBACCO PRODUCTS

Goods	Quantity	Non Fiscal territories of the Union ³			Non-Union Countries			
		Excise Duty €	VAT €	Total ⁴ €	Excise Duty €	Customs Duty €	VAT €	Total ³ €
Cigarettes	100 Cigs	32.16	10.10	42.25	32.16	6.76	11.65	50.55
	200 Cigs	64.33	20.20	84.50	64.33	13.52	23.31	101.15
	500 Cigs	160.82	50.49	211.30	160.82	33.81	58.26	252.85
	1000 Cigs	321.64	100.98	422.60	321.64	67.61	116.53	505.75
Roll your own fine-cut tobacco	100 Grms	29.17	9.35	38.50	29.17	8.60	11.33	49.10
	250 Grms	72.92	23.37	96.25	72.92	21.50	28.32	122.70
Other Tobacco Products	100 Grms	21.88	7.70	29.55	21.88	8.70	9.71	40.25
	250 Grms	54.70	19.26	73.95	54.70	21.75	24.26	100.70

³ 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).

⁴ Amounts have been rounded down to nearest 5 cent

APPENDIX 3: DUTY FREE ALLOWANCES AS OF 01/01/2010

3rd Country Duty/Tax-Free Allowances

The duty/tax-free allowances for goods brought by a traveller from a non-EU country, the Canary Islands, the Channel Islands or Gibraltar are as follows:

General

- **€430 in the case of an individual aged 15 years or over**
- **€215 in the case of an individual aged under 15 years**

In addition travellers may bring goods free of duty, in all of the categories shown below, subject to the upper limits indicated. The goods may have been bought either duty-free/tax-free OR duty-paid/tax-paid outside the EU.

TOBACCO PRODUCTS

QUANTITIES	GOODS
200	CIGARETTES, or
100	CIGARILLOS, or
50	CIGARS, or
250 grammes	SMOKING TOBACCO

Apportionment of the above allowances is permitted on a fractional basis e.g. 100 cigarettes plus 50 cigarillos.

ALCOHOL PRODUCTS

QUANTITIES	GOODS
1 litre	SPIRITS (whiskey, gin, vodka, etc.) or
2 litres	INTERMEDIATE PRODUCTS Alcoholic drinks not exceeding 22% vol. (e.g. port, sherry, sparkling wine, some liqueurs, etc.)

Apportionment of the above allowances is permitted on a fractional basis e.g. ½ litre of spirits plus 1 litre of port.

and

QUANTITIES	GOODS
4 litres	STILL WINE

and

QUANTITIES	GOODS
16 litres	BEER

APPENDIX 3a: GOODS BOUGHT DUTY/TAX-PAID IN OTHER EU COUNTRIES

Provided they are for their own use and not intended for commercial purposes, goods purchased duty-paid and tax-paid in other EU countries and transported by the traveller will not be liable to further taxation in Ireland.

In the case of excisable products, in determining whether or not goods are for commercial purposes Customs officers may take into account the quantity of the products. As a general rule, quantities below the following limits will be regarded as being for personal use:

Cigarettes	800
Cigarillos	400
Cigars	200
Smoking Tobacco	1 Kg
Spirits	10 Litres
Intermediate products (port, sherry, etc. but not including sparkling wine)	20 Litres
Wine (of which only 60 litres can be sparkling)	90 Litres
Beer	110 Litres

If purchases of these goods exceed the guide limits, a traveller may have to show that the goods are for personal use.

With effect from 1 January 2014, a quantitative limit of 300 cigarettes applies in respect of cigarettes brought into the State, without further payment of excise duty, where those cigarettes are being brought in from Bulgaria, Croatia, Hungary, Latvia, Lithuania and Romania (see section 8.1.1).

This restriction does not affect the quantity of other tobacco products that can be brought in by a private individual from the Member States concerned.

APPENDIX 4: AIRCRAFT CREW ALLOWANCES

Individual crew members on aircraft arriving from outside the European Union are allowed to bring in goods (including perfumes, gifts, souvenirs, clothing) free of duty, THE COMBINED VALUE OF WHICH DOES NOT EXCEED €430

In addition they are allowed to bring goods free of duty, in all the categories shown below subject to the upper limits indicated.

TOBACCO PRODUCTS

CIGARETTES 40 or CIGARILLOS 20 or CIGARS 10 or TOBACCO 50g

ALCOHOL PRODUCTS

SPIRITS (WHISKEY, GIN, VODKA, ETC.) 0.35 LITRE

or

INTERMEDIATE PRODUCTS (PORT, SHERRY, SPARKLING WINE, ETC.) 0.5 LITRES

and

STILL WINE 0.75 LITRES

and

BEER 4 LITRES

APPENDIX 5: BAGGAGE TAGS SPECIMENS

Baggage Tags Specimens

Community Baggage Tags

	
3053926660	
	
GLA GLASGOW	22AUG
EI 228	C
BAG IDENTIFICATION TAG DUB-GLA EI 228 /22AUG	
017 <input type="checkbox"/> 56WT2B AMOS A P1 001/010 EI 926660	
	
3053926660	

Third Country Baggage Tags

NAME: BHAN/IMR	
0486	PNR: EK
DUB EI 0165	22AUG
LHR EK 0001	22AUG
	
	
0176769852	
EK 769852	
EI 0165	EK 769852
EK 0001	
0486	0176769852

TAG TO BE AFFIXED ON HOLD BAGGAGE CHECKED IN A UNION AIRPORT

Characteristics

The tag shall be designed in such a way as to prevent its re-use.

- (a) This tag shall bear a green stripe of a least 5mm width along the full length of the two edges of its routing and identification sections.

Moreover, these green stripes may extend also to other parts of the baggage tag, with the exception of all areas showing the bar-coded tag number which must be printed on an unobscured white background.

- (b) For “expedite baggage”, the tag shall be similar to the specified in IATA resolution No. 743a with green instead of red stripes along its edges.

APPENDIX 6: PUBLIC NOTICES

Copies of the following Notices are to be kept at all airports and ports dealing with travellers arriving/departing by air or sea and given to interested parties:

Notice No. 1878

Information for Travellers arriving in Ireland from Member States of the European Union.

Notice No. 1878A

Information for Travellers arriving in Ireland from Countries Outside the European Union.

Notice No. 1875

Relief from Customs Duty and VAT when Transferring Residence from a Country Outside the European Union

Notice No. 1821

Relief from payment of Customs Duty and VAT on importation from Non-European Union Countries of trousseaux and household effects and wedding presents given on the occasion of a marriage

Notice No. 1795

Temporary Admission from a country outside the European Union (EU) of Pleasure Boats and Private Aircraft

Notice No. 1775

Relief from Customs Duty and VAT when Transferring Business Activities from a Country Outside the European Union

Notice No. 1179

Relief from Customs Duty and VAT on Gift Consignments and Consignments of negligible value imported from outside the Union

Notice No. 1095

Relief from Customs Duty and VAT on importation of Publicity Material from non-European Union Countries

Notice No. 1008

Temporary Admission from a country outside the European Union (EU) of Professional Equipment

Notice No. 1007

ATA Carnet - Temporary Admission and Exportation of certain goods

Notice No. 567

Relief from Customs Duty and VAT on importation of Goods from non-European Union (EU) countries for Display or Use at Exhibitions, Fairs, Meetings or Similar Events

Notice No. 83

Temporary Admission from a country outside the European Union (EU) of Commercial Samples

C&E 6

Appeal Procedure relating to Excise matters

C&E 5

Appeal Procedure relating to Customs matters

APPENDIX 7: NATIONAL LEGISLATION

- **Section 66 of the Customs Consolidation Act, 1876**

This section provides that travellers' baggage may be examined, landed and delivered under such regulations as the Revenue Commissioners may direct. It also provides that goods concealed in packages shall be forfeited.

- **Section 202 of the Customs Consolidation Act, 1876**

This section allows an authorised officer to seize or detain any goods or things liable to forfeiture under the Customs Acts.

- **Section 9 of the Customs and Inland Revenue Act, 1881**

Under this section the baggage of persons arriving by ship may be unshipped or landed only in the presence of, or with the authority of, the Revenue Commissioners.

- **Section 12 of the Customs and Inland Revenue Act, 1881**

This section provides for a search of person on board any ship or boat within the limits of a port or on landing from any ship or boat if an authorised officer has good reason to suspect the presence of uncustomed or prohibited goods on the person.

- **Section 2 of the Customs Act, 1956**

This section lays down that any goods, the importation of which is for the time being prohibited or restricted by any enactment or statutory instrument, shall be deemed to be included amongst the goods enumerated and described in the Table of Prohibitions and Restrictions Inwards contained in Section 42 of the Customs Consolidation Act, 1876, and the provisions of that Act shall apply accordingly.

- **Section 4 of the Customs Act, 1956**

This section allows an authorised officer to question a person about any goods which s/he suspects are intended for export in contravention of the Law and are found in the person's possession or control.

- **Regulation 8 of the Customs and Excise (Aircraft) Regulations, 1964 and 1967, as amended by Regulation 11 of the European Communities (Customs)(No.2) Regulations, 1992**

The pilot-in-command of an aircraft arriving from abroad must take his/her aircraft to the examination station and unload for examination the baggage of all travellers disembarking from the aircraft.

- **Section 29 of the Finance Act, 1971, as amended by Section 19 of the Customs and Excise (Miscellaneous Provisions) Act, 1988 and by Regulation 8 of the European Communities (Customs)(No.2) Regulations, 1992**

This section allows an authorised officer to question any person entering or leaving the State regarding his/her baggage where the officer concerned believes that third country or prohibited or restricted goods, including controlled drugs, are being carried therein.

- **Section 2 of the Customs and Excise (Miscellaneous Provisions) Act, 1988**

This section provides for the searching of a person at or in the vicinity of a port or airport or the Land Frontier, where an authorised officer reasonably suspects that person to be in possession of a controlled drug, and for detention of the person for such time as is reasonably necessary for the search.

- **Section 6 of the Customs and Excise (Miscellaneous Provisions) Act, 1988**

This section provides that where goods are found in, on, or in any manner attached to, any vehicle or other conveyance, the said vehicle or other conveyance shall, for the purposes of section 202 of the Customs Consolidation Act, 1876, Section 5(2) of the Customs Act, 1956, or Section 7(2) of the Customs and Excise (Miscellaneous Provisions) Act, 1988, be deemed to have been used in the conveyance of the said goods

- **Section 7 of the Customs and Excise (Miscellaneous Provisions) Act, 1988**

This section allows an authorised officer to detain imported or exported goods suspected of being liable to duty or subject to prohibition or restriction for a period of one month to enable investigations to be made.

- **Regulation 14 of the European Communities (Customs)(No.2) Regulations, 1992**

This regulation restricts the application of the powers of an authorised officer regarding the movement of persons and Union goods moving between the Member States to situations involving goods liable to prohibition or restriction on importation or exportation.

- **Regulation 18 of the European Communities (Customs)(No.2) Regulations, 1992**

This regulation provides a legal basis for charging excise duty and VAT on goods being brought into the State from the Canary Islands, the overseas departments of the French Republic, the Channel Islands, Mount Athos and the Aland Islands.

- **Regulation 19 of the European Communities (Customs)(No.2) Regulations, 1992**

This lays down that nothing in those Regulations shall affect the power of an authorised officer to:

- (a) require a person entering the State to stop and answer any questions put to him by an authorised officer in relation to any baggage or goods either carried by him/her or in his/her possession or charge; and
- (b) examine any such baggage or goods,

where an authorised officer has reason to believe that such person may be committing an offence under any provision implementing the provisions of Council Directive No. 92/12/EEC of 25 February, 1992 concerning the EU regime for the holding, movement and control of excisable products within the Union.

- **Section 38 of the Criminal Justice Act 1994, as amended by Section 20 of the Proceeds of Crime (Amendment) Act 2005.**

This section allows authorised officers seize cash in excess of €6350 if the officer has reasonable grounds for suspecting that it represents the proceeds of, or is intended to be used in, criminal activity.

APPENDIX 8: LIST OF AERODROME LICENSEES

[Aerodromes Licensed for Public Use](#)

A more recent version of this manual is available.

DECLARATION FOR MISHANDLED OR DELAYED BAGGAGE

Nationality:

Date of Arrival:

No ☐

Description of each:

Before answering the following questions please read Public Notice 1878A which gives detailed information for travellers arriving in Ireland from outside the European Union:

YES **NO**

□ □

□ □

□ □

Declaration: I hereby declare that the particulars given on this form are correct and that none of the articles contained in my baggage are being imported for sale.

Signature of Owner: _____ **Date:** _____

NOTE: This form and the baggage must be presented to Revenue by the airline (or their representative) responsible for conveying the passenger and the baggage.

WARNING: Baggage is examined by Customs and there are heavy penalties for making false declarations.

PART I

	Description	Quantity	Country where obtained	Cost or Estimated Value (€)
Prohibited or Restricted goods (the main types are listed on Public Notice 1878A)				

PART II

	Description	Quantity	Country where obtained	Cost or Estimated Value (€)
Cigarettes, cigarillos, cigars				N/A
Other tobacco		*weight		N/A
Spirits (including liqueurs)				N/A
Wine				N/A
Beer				N/A
All other goods				

FOR OFFICIAL USE