

CUSTOMS EXPORT PROCEDURES

MANUAL

Sections 11 - 12

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11 EXAMINATION, SAMPLING AND RELEASE OF GOODS

11.1 General

Officers are entitled to examine all documents and goods relating to the export procedure. They may take samples of goods for any purpose they feel necessary and release the goods for export only when satisfied. However, as there are currently no export duties, sampling would not normally be required in the case of routine exports. Special instructions apply to CAP and other controlled goods e.g. Excisable Products, I.P. goods, etc.

11.2 Examinations

11.2.1 Authority for examination of documents

Officers may examine the declaration and the accompanying documents and require the declarant to present other documents for the purpose of verifying the particulars. *(Article 188 of the UCC)*

11.2.2 Authority for examination of goods

Officers may examine the goods in question and take samples for analysis or for detailed examination. *(Article 188 of the UCC)*

11.2.3 Examination of goods

Where examination of goods is required, Officers should perform such examinations in sufficient quality, detail and depth to form a proper basis for the decision regarding classification, value, prohibition or restriction or other criteria affecting the release of the goods.

11.2.4 Partial examination results to be applied to all declared goods

Where only part of a consignment has been examined, the results are to be applied to the entire consignment. The declarant is entitled to request a further examination if he/she considers that the results of the partial examination are not valid. *(Article 190 of the UCC)*

11.2.5 Records of examination of documents and goods and clearance

Particulars of examinations must show the nature and extent of examination and its result, the marks and numbers of the packages actually examined and particulars of any weight taken. *(Article 245 of the IA)*

11.2.6 Responsibilities of declarant/exporter

The removal of goods for examination, weighing, unpacking, etc. is to be performed by or at the expense of the exporter. The declarant/representative is to be present during examinations/sampling if he/she requests or if they are requested to do so by the relevant Officer and provide any assistance required.

(Article 189 of the UCC)

11.2.7 Labelling of boxes when goods are opened or withdrawn

When an original bottle or container is opened, it is to be labelled with label *C. & E. No. 127 or 127a*. If the bottle or container is not returned to the package before being cleared, label *C. & E. No. 126*, signed and dated by the Officer, is to be placed in the vacant space. These directions are to be applied to bottles, packets, and all descriptions of package goods, which may be opened or withdrawn for reassessment, test or any other official purpose.

11.3 **Official Samples**

11.3.1 Legal Provisions

Officers may examine the goods in question and take samples for analysis or for detailed examination. *(Article 188 of the UCC)*

Samples of goods for examination, for ascertaining the duties or for any purpose felt necessary, may be taken, disposed of and accounted for in a manner as Revenue sees fit. *(Section 70, Customs Consolidation Act, 1876)*

11.3.2 General

In cases of high value goods and where no irregularity is suspected, the relevant HEO is to be consulted before sampling.

Where it has been decided that samples are to be taken, the declarant or his representative is to be so informed. *(Article 239 of the IA)*

11.3.3 Record of samples

A record of samples sent for testing and their subsequent disposal is to be kept at each Office in the Sample Register (*C. & E. No. 131*).

Samples are normally to be taken by Revenue Officials. The declarant or a person designated may be requested to draw the sample under official supervision where considered appropriate. (*Article 240 of the IA*)

Where Revenue has permitted the declarant or his representative to be present at the taking of samples, he/she must give all the assistance needed.

(*Article 189(2) of the UCC*)

11.3.4 Taking of samples

Sample jars/bottles must be unused and the possibility of contamination avoided. The sample must not be allowed deteriorate and should be stored appropriately. The numbers of the packages sampled are to be recorded and the identifying marks applied to the sample or label before it is removed. Samples are to be properly representative and taken in such a manner as to preclude the possibility of any irregularity. A label C. & E. No. 866 is to be affixed to each sample sent to the State Chemist for testing. Separate instructions apply to other regimes, e.g. beers, oils, CAP goods etc.

11.3.5 Size of samples

The quantities taken should not exceed what is needed for analysis or more detailed examination.

(*Article 240(4) of the IA*)

11.3.6 Original bottles etc. to be sent as samples in some cases

When the goods are of high value or are highly volatile, corrosive, poisonous, or otherwise liable to cause injury, an original bottle or other internal container is to be forwarded for analysis, if feasible. Alternatively, arrangements should be made with the declarant to have the sample drawn in a controlled environment.

Full consideration must be given to the health and safety of officials involved in sampling goods for testing. Staff are not to sample potentially hazardous or dangerous goods without first:

1. seeking confirmation of the need to sample;
2. consulting relevant health and safety material; and
3. consulting with the importer regarding particular hazards.

11.3.7 Expense of transmission of samples

The expense of providing bottles etc. and of forwarding samples is borne by the State, but no compensation is payable in respect of samples drawn. (*Article 189(3) of the UCC*)

11.3.8 Particulars required on test notes

When samples are sent to the State Chemist the test note should specify the type of analysis required. The certificate of analysis issued by the State Chemist will then be confined to the verification sought, i.e. the points raised on the test note.

11.3.9 Tariff Classification

The State Chemist should not be requested to determine tariff classification of goods. When this is necessary, advice sought from the State Chemist should be limited to requests for information as to composition, or other relevant data. If doubt still exists after receipt of results, the matter should be referred, if necessary, to the Classification Origin and Valuation Unit, Customs Division. Samples or specimens taken for submission to the above Unit, for decision as to liability to duty or for any other purpose, must be labelled and contain details of the export particulars. The fact that samples or specimens have been taken is to be noted on the declaration.

11.3.10 Disposal of remnants

The exporter or agent is to be asked if the return of the unused portion of the sample is required. If return is required the State Chemist will, when reporting the result of the test, either return the unused portion or state that there is no available remnant. If the State Chemist returns the samples or specimens, they are to be replaced in the packages from which they were taken and the declaration noted to that effect. When this is not practicable they are to be handed to the exporter or his/her agent and a receipt obtained. The Officer is to arrange for the samples receipted return or is to inform the exporter or agent that there is no available remnant. Any costs arising from the return of the unused portion are to be borne by the declarant. However, where the declarant disputes the result of analysis, the unused sample portions are not to be returned until all appeals against the decision taken by Revenue have been exhausted. (*Article 244 of the IA*)

11.3.11 Disposal of unclaimed samples

Where the declarant does not request the return of the samples, Revenue may ask the declarant to remove any remaining samples or dispose of them by sending them to the State Warehouse for disposal, if of commercial value or by destruction, if of no commercial value.

(*Article 242(2) of the IA and Article 198(1)(c) of the UCC*)

Before hazardous or dangerous samples are disposed of, directions and advice should be sought from the State Chemist because of health and safety dangers. Staff should be alert to the possibility that improper disposal could lead to damage to the environment.

The Sample Register and the declaration are to be noted with the method of disposal and any receipt annexed to the declaration.

11.4 Release of goods

Goods are to be cleared without waiting for the results of analysis unless there are grounds for not doing so.

A more recent version of this manual is available.

12 PROHIBITIONS AND RESTRICTIONS

12.1 General

It is important for Officers to be aware that the exportation of certain goods is prohibited or restricted. Prohibited goods may not be exported and restricted goods may only be exported under certain conditions. It should be noted that certain prohibitions and restrictions apply to all goods irrespective of their destination while in the case of others there may not be a difficulty with intra-Community movement.

12.2 Categories of prohibited/restricted goods

The following is an illustrative list of the types of products that are prohibited or restricted on exportation:

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

The full list is available at <http://www.revenue.ie/en/customs/prohibitions-restrictions/index.html>

12.3 Enforcement

The enforcement of the laws relating to goods, which are prohibited or restricted on exportation, is effected through normal Revenue controls and interventions.

However, the control of national export prohibitions and restrictions insofar as they relate to intra-Community movements of goods cannot be effected without having reasonable grounds for suspecting that a national law is being breached. This might include information provided by other Government Departments on whose behalf Revenue enforces the prohibitions and restrictions.

Full details are to be found in the [Customs and Excise Enforcement Procedures Manual, Part 4, Customs and Excise Offences](#).

When considering what intervention measures are appropriate in any particular case, Officers should be conscious of the impact of such measures on the free movement of legitimate traffic. If clarification of any matter relating to prohibitions or restrictions is required Officers should contact Prohibitions and Restrictions Unit at: Telephone 067 – 63312/63441, e-mail

RevenueCustomsProhibitionsRestrictions@revenue.ie