

CUSTOMS IMPORT PROCEDURES MANUAL

SECTIONS 1 - 3

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SECTION 1 – INTRODUCTION

1.1 Purpose of Manual

This Manual is for the use of Revenue officials dealing with all aspects relating to the importation of goods and it is intended to outline the general rules applicable to imports. However, additional Instructions will, of course, apply in relation to particular procedures and this Manual contains an appropriate cross-reference to the other Manuals where necessary. A full list of all the supporting material to this Manual is contained in [Appendix 1](#).

1.2 EU Legislation.

EU rules governing customs procedures relating to importation are contained in:

- [The Union Customs Code and its Annexes](#) Reg. 953/2013 (referred to as the UCC throughout this manual)
- [The Delegated Act and its Annexes](#) Reg. 2015/2446 (referred to as the DA throughout this manual)
- [The Implementing Act and its Annexes](#) Reg. 2015/2446 (referred to as the IA throughout this manual)

Under the UCC (Article 6(1)), the exchange and storage of information should be made using electronic means. As not all electronic systems will be deployed by 1 May 2016 (the date the UCC becomes law), Article 278 of the UCC provides legal basis for transitional measures to be applied by set deadlines up to and including 31 December 2020. These transitional measures are contained in the Commission Delegated Regulation (EU) 2016/341 [The Transitional Delegated Act](#) (referred to as the TDA throughout this manual).

1.3 Cases of doubts or difficulties

Any cases of doubts or difficulties regarding the provisions set out in these Instructions should be referred to Customs Procedures Branch, Corporate Affairs and Customs Division, Government Offices, Nenagh, Co. Tipperary or by e-mail importpolicy@revenue.ie.

SECTION 2 – DEFINITIONS

For the purpose of these Instructions the following definitions apply:

“Aircraft stores” means any dutiable articles loaded free of excise duty, customs duty and VAT on aircraft operating on an international air service. “Aircraft stores” includes goods of a consumable and non-consumable nature, and also include small quantities of food, drink and tobacco products sold or supplied to passengers on intra-Union journeys for consumption on board.

An “ATA Carnet” is an international customs document for temporary admission issued in accordance with the ATA Convention or the Istanbul Convention.

“ATA Convention” means the Customs Convention on the ATA carnet for the temporary admission of goods done at Brussels on 6 December 1961.

“Istanbul Convention” means the Convention on temporary admission done at Istanbul on 26 June 1990.

“Union airport” means any airport situated in the Customs territory of the Union.
(Article 1(7) of the Delegated Act).

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

- (a) Goods wholly obtained in the customs territory of the Union and not incorporating goods imported from countries or territories not forming part of the Customs territory of the Union,
- (b) Goods brought into the customs territory of the Union from countries or territories outside that territory and released for free circulation,
- (c) Goods obtained or produced in the customs territory of the Union, either solely from goods referred to in (b) or from goods referred to in (a) and (b).

(Article 1(23) of the UCC)

“Container” means an article of transport equipment approved for the transport of goods under Revenue seal or which is considered by Revenue to be secure and

capable of being sealed or a vehicle or trailer approved under the TIR Convention or considered by Revenue to be secure and capable of being sealed.

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

“Union Port” means any sea port situated in the customs territory of the Union
([Article 1\(8\) DA](#)).

“Customs authorities” means the customs administration of the Member States responsible for applying the customs legislation and any other authorities empowered under national law to apply certain customs legislation. ([Article 5\(1\) UCC](#))

“Customs controls” means specific acts performed by the Customs authorities in order to ensure compliance with the customs legislation and other legislation governing the entry, exit, transit, movement, storage and end-use of goods moved between the Customs territory of the Union and countries or territories outside that territory, and the presence and movement within the customs territory of the Union of non-Union goods and goods placed under the end-use procedure. Union ([Article 5\(3\) UCC](#))

“Customs debt” means the obligation on a person to pay the amount of the import duties (Customs debt on importation) which apply to specific goods under the Union customs legislation in force. ([Article 5\(18\) UCC](#))

“Customs declaration” means the act whereby a person indicates in the prescribed form and manner a wish to place goods under a given Customs procedure, with an indication, where appropriate, of any specific arrangements to be applied. ([Article 5\(12\) UCC](#))

“Supervising customs office” means

- (a) In case of temporary storage as referred to in Title IV of the UCC or in case of special procedures other than transit as referred to in Title VII of the UCC, the

customs office indicated in the authorisation to supervise either the temporary storage of the goods or the special procedure concerned;

- (b) In case of simplified customs declaration, as referred to in Article 166 of the UCC, centralised clearance, as referred to in Article 182 of the UCC the customs office indicated in the authorisation to supervise the placing of the goods under the customs procedure concerned.

[\(Article 1\(36\) of the DA\).](#)

“Customs Office of First Entry” means the customs office which is competent for customs supervision at the place where the means of transport carrying the goods arrives in the customs territory of the Union from a territory outside that territory.

“Customs office of presentation ” means the Customs office competent for the place where the goods are presented.[\(Article 1\(2\)\(2\) IA\)](#)

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

- (a) release for free circulation;
- (b) special procedures;
- (c) export;

[\(Article 5\(16\) UCC\)](#)

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

[\(Article 5\(22\) UCC\)](#)

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

[\(Article 5\(27\) UCC\).](#)

“Customs representative” means any person appointed by another person to carry out the acts and formalities required under the customs legislation in his or her dealings with customs authorities.

[\(Article 5\(5\) UCC\)](#)

A representative may be

- (a) direct, in which case the representative acts in the name and on behalf of another person, or
- (b) indirect, in which case the representative acts in his own name but on behalf of another person.

(Article 18(1) UCC)

“Decision” means any act by Revenue pertaining to Customs legislation giving a ruling on a particular case, and having legal effects on the person or persons concerned. (Article 5(39) UCC)

“Declarant” means the person lodging a Customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification in his own name or the person in whose name a declaration or notification is lodged. (Article 5(15) UCC)

“DTI (Direct Trader Input)” means the act whereby a Customs declaration can be transmitted electronically to Revenue by the declarant.

“Duty-free stores” means goods loaded free of excise duty for sale free of excise duty and/or VAT to passengers and/or crew within the framework of the duty-free allowances provisions. They include all goods sold or supplied to passengers travelling to destinations outside the EU.

“Entry Summary Declaration” (ENS) means the act whereby a person informs the customs authorities, in the prescribed form and manner and within a specific time-limit, that goods are to be brought into the customs territory of the Union.

(Article 5(9) UCC)

“Holder of the procedure” means

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

[\(Article 5\(35\) UCC\)](#)

“Import Control System” means a systems architecture developed by the European Commission and Member States for the lodging and processing of Entry Summary Declarations, and for the exchange of messages between national customs administrations, between them and economic operators, and with the European Commission.

“Import duty” means: customs duty payable on the import of goods.

[\(Article 5\(20\)UCC\)](#)

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

[\(Article 1\(5\) IA\).](#)

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

[\(Article 1\(6\) IA\).](#)

“Intra-Union traffic” means traffic consisting of persons and/or Union goods moving between Member States.

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

“Postal authority” means the Universal Postal Service Provider as defined in of [Article 17 of the Communications Regulation \(Postal Services\) Act 2011](#). This is currently An Post.

“Postal packet” means an item addressed in the final form in which it is to be carried by a postal service provider and includes a letter, parcel, packet or any other article transmissible by post.

[Communications Regulation \(Postal Services\) Act 2011](#)

“Presentation of goods to Customs” means the notification to the Customs authorities, of the arrival of goods at the Customs office or at any other place designated or approved by the Customs authorities and the availability of those goods for customs controls. [\(Article 5\(33\) UCC\)](#)

“Provisions in force” means Union or national provisions.

“Release of goods” means the act whereby the Customs authorities make goods available for the purposes specified by the Customs procedure under which they are placed. [\(Article 5\(26\) UCC\)](#)

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

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

[\(Article 5\(7\) UCC\)](#)

“Risk analysis” means a working method, which aims to optimise the use of Revenue resources, by identifying the consignment presenting the highest risk.

“Customs supervision” means the action taken in general by those authorities with a view to ensuring that Customs rules and, where appropriate, other provisions applicable to goods subject to Customs supervision are observed.

[\(Article 5\(27\) UCC\)](#)

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

- (a) goods wholly obtained in the customs territory of the Union and not incorporating goods imported from countries or territories outside the customs territory of the Union;
- (b) goods brought into the customs territory of the Union from countries or territories outside that territory and released for free circulation;
- (c) goods obtained or produced in the customs territory of the Union, either solely from goods referred to in point (b) or from goods referred to in points (a) and (b) ([Article 5\(23\) UCC](#))

“non-Union goods” means goods other than those referred to above or which have lost their customs status as Union goods.

SECTION 3 – GENERAL ASPECTS OF IMPORTATION

3.1 Introduction

From a customs perspective, the most important aspect in relation to the importation of goods is that they are declared to customs on arrival in Ireland. How this is done and the type of declaration required will depend on the circumstances in each case.

3.2 Economic Operator Registration and Identification (EORI) number *(Article 9(1) UCC)*

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

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

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


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

In Ireland, E-Customs Branch, Corporate Affairs and Customs Division deal with the allocation of EORI numbers. Requests for clarification/advice on EORI matters can be directed to them at the following contact numbers:

E-mail address: ecustoms@revenue.ie

AEP Helpdesk: 1890 204 304 (outside Ireland +353 67 63400)

Further information on [EORI](#) can be found on the [Revenue website](#) or the [European Commission website](#)

An [eLearning tool](#) is available to download from the [European Commission website](#). 

3.3 The stages at Import

In general, there are seven distinct stages in the import process by sea or air:

1. advance provision of safety and security data;
2. report of arrival of the means of transport;
3. presentation of goods;
4. Temporary storage;
5. declaration of goods;
6. examination of goods; and
7. release of goods.

Each of these is described in the following paragraphs.

3.3.1 Advance provision of safety and security data

All ships and aircraft carrying non-Union goods into the customs territory of the Union are required to provide specific details in advance of their arrival. This is done by submitting an Entry Summary Declaration to customs at the first port or airport of entry. Full details of the requirement in this regard are contained in [Section 4](#) of this Manual.

3.3.2 Report of arrival of the means of transport

Sections [5](#) and [6](#) of this Manual contain specific details of the procedures governing importation by sea and air respectively including the reporting requirements relating to each.

3.3.3 Presentation of goods (Article 139 UCC)

Apart from the reporting requirement for the ship or aircraft carrying cargo, it is important to note that the goods being imported from a non-Union country must be presented to Revenue by the person who brought them into the Union or the person who assumes responsibility for their onward carriage. The requirement to present goods cannot be waived.

However, goods brought into the customs territory of the Union by sea or air which remains on board the same means of transport for onward carriage (i.e. without transshipment) shall be presented to customs only at the Union port or airport where they are unloaded or transhipped. Goods brought into the customs territory of the Union which are unloaded and reloaded onto the same means of transport during its current voyage in order to enable the unloading or loading of other goods, need not be presented to customs.

3.3.4 Temporary Storage Article 5(17) UCC

Temporary Storage refers to a situation applicable to non-Union goods that are stored under customs supervision in the period between their presentation to Customs and their placing under a Customs procedure or for re-export. Following their presentation to customs a temporary declaration (TSD) is to be lodged.

3.3.5 Declaration of goods

Section 8 of this Manual contains specific details of the procedures governing importation and the requirements for a declaration.

In summary, the general position is that declarations:

- (i) may be made as soon as the imported goods have been presented or may be lodged prior to the expected presentation of the goods to customs. If the goods are not presented within 30 of lodging the declaration, the customs declaration shall be deemed not to have been lodged.

- (ii) may be made by a person who is able to present the goods or to have them presented. If the declarant is not the importer, s/he must be appointed by the importer as his/her representative;
- (iii) must be made to Revenue using the Automated Entry Processing (AEP) System. [Electronic declaration using AEP is now the standard method of making customs declarations to Revenue. The person lodging the declaration must have in their possession all the relevant information supporting the declaration and must produce these to the Officer on request (usually after a red or orange routing under AEP – see 3.3.5 below and Section 10).

3.3.6 Examination of goods

Once a declaration has been input on the AEP System and the time of arrival has passed, goods will receive one of three possible “routings” and this will determine the examination, if any, to be undertaken. The position for each routing is as follows:

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

Section 10 contains greater details in this regard.

The orange and red routings assigned to declarations are determined by risk profiles. The profiles can be set either by the local customs office or by the Risk Unit in Corporate Affairs and Customs Division. Profiles set locally will only affect declarations destined for that customs office. National profiles are run against all declarations regardless of the Customs Office involved.

The risk profiles target details at both header and item level. It is important to note that one item may be “hit” by more than one profile. In order to assess the effectiveness of a risk profile, it is essential that the results of the control,

either a documentary or physical examination be recorded by the officer in AEP against the relevant goods item. Results should always be recorded – whether the result is positive or negative.

In instances where the consignment is red or orange routed but is released without examination, the officer must record in AEP the reasons why the control was not carried out.

3.3.7 Release of goods

Goods are to be released unless there are grounds for not doing so and, provided that where a Customs debt has been or is likely to be incurred, the duties have been accounted for or secured.

3.4 Fallback arrangements in case of failure of IT systems

The EU Commission services have developed a Business Continuity Plan (BCP) for allowing the continuity of activities in case of failure of the IT systems. Further information can be found in [*AEP Staff Manual*](#)

3.5 Modes of Importation

By sea – [*Section 5*](#)

By air – [*Section 6*](#)

By post – [*Section 7*](#)

Note: Since the introduction of the Single Market there are no longer any customs reporting requirements for goods arriving by road (i.e. vehicles crossing the Land Frontier) or goods arriving by air directly from another Member State. Any non-Union goods on board those vehicles/planes will already be controlled under the Union Transit system and will have to be brought to the appropriate Office of destination under that procedure. Controls at the Land Frontier or for Air traffic in relation to national prohibitions and restrictions are possible but only where the Officer has reasonable grounds for considering that a particular vehicle/plane may have prohibited/restricted goods

on board – systematic stopping of traffic is contrary to the Single Market concept.

3.6 Place at which goods may be imported (Section 9, Customs and Inland Revenue Act, 1881; Articles 133, 135, 139 UCC)

Goods may be imported or landed only at a place approved by Revenue and in the presence, or with the authority, of the proper Revenue official. Goods landed contrary to this are liable to forfeiture. Goods, which arrive at an approved place, must be presented to Revenue.

The following places may be approved for the landing of goods or their storage pending clearance:-

- (i) Sufferance wharves;
- (ii) Legal quays
- (iii) Transit sheds, container compounds and transit depots;
- (iv) Recognised unapproved places;
- (v) Customs Airports; and
- (vi) Postal Depots.

3.6.1 Sufferance Wharf

A sufferance wharf is a place in a port approved by Revenue for the shipping and landing of goods. Applications for approval of sufferance wharves, accompanied by a professional architectural drawing of the site together with a report from the relevant local Officer should be sent, via the relevant Assistant Principal, to Customs Procedures Branch, Corporate Affairs and Customs Division.

3.6.2 Legal Quay

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

3.6.3 *Transit Sheds, Container Compounds and Transit Depots*

A **transit shed** is a secure building, or area, located in a port, airport etc., in which imported goods may be stored pending presentation of declarations. They are permanent fixtures and are constructed to standards for buildings used to store goods.

A **container compound** is a secure enclosure, located in a port, airport etc., in which goods imported in containers/flat-bed trucks can be stored pending entry. Compounds are usually secured by stout chain link fencing or palisade fencing. The standard of security provided must be satisfactory.

Goods imported elsewhere may be removed to a transit shed or container compound (see under *Instructions governing the removal of uncleared goods from import stations*).

Care should be taken to ensure that the sufferance wharf or legal quay where the transit shed or compound is located is approved for the landing of all (as some are approved for specific goods only) of the goods, which are to be deposited in these premises.

A **transit depot** is a secure building, with or without compound/s, in which goods can be stored pending presentation of declarations. A transit depot can be located anywhere, including near the port but (unlike a transit shed) not near the quayside.

Approval of Transit sheds, Compounds or Transit depots.

Applications for approval together with a report from the relevant local officials should be sent via the relevant Assistant Principal to Customs Procedures Branch, Corporate Affairs and Customs Division. For *Conditions of Approval* see *Appendix 2*.

Reports on applications for *container compounds* are to include a description of how goods are to be moved into the compound. If goods are to be moved by crane, the report should indicate whether securing this by Revenue lock

when the compound is closed is necessary. The provision of a suitable covered examination berth to protect Officers and goods is desirable and an office may also be necessary. If containers are presented for examination on trailers, a platform must be provided and if they are to be examined on the ground, the floor of the berth must be concreted or covered with bitumen etc. Berths with floors of loose gravel, etc. are not acceptable. Where provision of a covered examination berth is waived, containers and flat-bed trucks are to be conveyed for examination in an approved transit shed.

An application for approval of a *transit depot* must state that the facilities, if granted, will be available to all traders wishing to avail themselves of them and the accommodation at the depot must be such as to enable this to be done.

Comprehensive Guarantees (Article 95 UCC)

Operators of transit sheds, container compounds and transit depots are required to have a guarantee in place in respect of their premises to secure any duties payable. Applications for guarantees are processed by Customs Procedures Branch, Corporate Affairs and Customs Division.

3.6.4 Recognised Unapproved Place

A recognised unapproved place is an unapproved place (i.e. a quay, pier, etc.), at which goods are permitted to be landed or shipped with the prior consent of Revenue. They will be approved only in exceptional circumstances, e.g. to facilitate the discharge of dirty or dangerous cargoes, or the discharge or loading of a ship unable to berth at an existing approved place. Written application must be made, to the relevant local Officer, well in advance by persons seeking permission to load or discharge cargo at an unapproved place, for the first ever time. The application should normally be accompanied by a professional architectural drawing of the site. This requirement may be waived where, due to the age of the facility, a professional architectural drawing is not available and in such circumstances a suitably accurate sketch may be accepted. The application with supporting

documentation should be referred to Customs Procedures Branch, Corporate Affairs and Customs Division for approval.

3.6.5 Customs airport

Revenue may, with regards to any Customs airport, approve, for such periods and subject to such conditions and restrictions as it thinks fit, a part of, or a place or space at, that Customs airport as a station for the loading and unloading of goods and the embarkation and disembarkation of passengers and may, at any time, withdraw or vary the terms of such approval. Any application for approval of a customs airport should be referred with supporting documentation to Customs Procedures Branch, Corporate Affairs and Customs Division for consideration.

Save as permitted by Revenue, the pilot-in-command of an aircraft entering Ireland from a non-EU country must not cause or permit it to land in Ireland for the first time after its arrival therein, or at any time while it is carrying passengers or goods brought in that aircraft from a third country and not yet cleared, at any place other than a Customs airport unless he is obliged to bring the aircraft to land owing to accident, stress of weather or other unavoidable cause, and in such circumstances, must report to the local Officer or to a member of the Garda Síochána.

3.6.6 Postal Depot

A **Postal Depot** is an An Post depot/mail centre approved by Revenue for the arrival of third country mail. Applications for approval of an An Post depot must be submitted to Customs Procedures Branch, Corporate Affairs and Customs Division through the relevant Assistant Principal. There are currently four depots approved, i.e. at An Post Mail Centre, Portlaoise; Dublin Mail Centre, Air Mail Unit, Dublin Airport and An Post Mail Centre, Athlone.

3.6.7 Alterations and repairs to approved premises

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

3.6.8 Re-approvals of Premises

Approvals are granted for a limited period. A guarantee for a premises which has been approved, unless re-approval is granted, is a doubtful security as regards goods in the premises at the end of the period of approval and provides no security for any goods deposited after expiry of approval. At least six months before expiry of the approval, the proprietor should be informed that, if required, an application for re-approval should be submitted.

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

3.7 Instructions governing the removal of uncleared goods from import stations

When uncleared goods are being removed from Import Stations, Officers should ensure that there is a valid guarantee in force to cover the duty liability on those goods during their transportation to/from a receiving depot. A receiving depot is a premises approved by Revenue for the deposit of such goods e.g. Customs Warehouse etc.

When it is intended to move uncleared goods from the port, the eManifest must first be presented to the Officer (at the port) together with details of the guarantee in place. The eManifest must be checked for high duty and prohibited/restricted goods and the contents of the container should correspond with the ship's eManifest. Where it is found that there is no guarantee in place or where the guarantee is not sufficient to cover the duty on the goods, the importer should be contacted and informed that the goods cannot be removed until the situation is rectified.

All containers should be secured using the consignor's seals and must be kept intact until arrival at the warehouse. Revenue Officers may examine these seals in certain circumstances at their discretion.

3.8 Authorised Consignee Premises

Where the imported goods are destined for an Authorised Consignee Premises (ACP) they may be removed under the conditions set out in the *Transit Instructions to Staff*.

Current authorisation for ACPs will be reassessed under the UCC during the transitional period i.e. at the latest by 30 April 2019 with new applications assessed under UCC. Current bonds will no longer be required. Instead Authorised Consignees will be required to have authorisations for Temporary Storage and for their Temporary Storage facility and will be required to have a Guarantee in place.

3.9 Safety of officials

Where equipment, such as cranes, gantries, fork-lifts and similar, is used in handling containers, flat-bed trailers or pallets, special care is necessary if passing under, or within range of, the cranes or gantries or passing behind fork-lifts. Officers should be aware of and observe the Safety Statement for the premises, type of work, etc. that they are involved in.