

# CUSTOMS IMPORT PROCEDURES MANUAL

## SECTIONS 7-8

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## SECTION 7: IMPORTS BY POST

### 7.1 Law

The laws governing the importation of goods also apply generally to third country postal traffic. EU rules relating to postal traffic are contained in *Article 135, 139 UCC and Articles 104, 141, 144 of the DA and 220 of the IA*.

The following national legislative provisions apply to third country postal traffic:-

*Post Office (Parcels) Act, 1882 Section 14 as amended, by [Section 7 of the Post Office \(Amendment\) Act, 1951](#) and [the Postal and Telecommunications Services Act, 1983, 4th Schedule, Part I](#).* (The Customs Acts are applied to goods imported in parcels and Revenue is empowered to make Regulations in relation to the Customs treatment of parcels);

*Foreign Parcels (Customs) Warrant, 1885, as amended by the [Postal and Telecommunications Services Act, 1983, 4th Schedule, Part II](#).* (Parcels requiring Customs treatment and required declarations are presented at the place designated by Revenue and any duties/tax due are collected and paid by the postal authority).

Section 18 of *the Post Office Act, 1908* as amended by the [Postal and Telecommunications Services Act, 1983, 4th Schedule, Part I](#), and [Section 48 of the Communications Regulation \(Postal Services\) Act 2011](#)

The main effect of these Acts are that packets suspected by the postal authority of containing goods liable to duty or tax or any prohibition or restriction are to be handed over to Revenue. All postal packets are delivered to the postal authority and the Officer may refuse bulk to be broken or entry to be made until the postal packets have been delivered to the postal authority.

The Officer may search to ensure that this has been done and seize items that have not been handed over and forward them to the postal authority.

## **7.2 Approval of An Post Postal Depots for arrival of third country mail**

An Post is currently the Universal Postal Service Provider in Ireland (as defined in [Section 17 of the Communications Regulation \(Postal Services\) Act 2011](#)).

This means that international postal items carried by An Post are accompanied by a CN22 or CN23 label which acts as a Customs Declaration for goods less than €1,000 in value. This will remain the case during the transitional period for UCC and will be reviewed in 2020. District Managers are to ensure that postal depots designated to deal with third country mail imports and exports are approved by Revenue. Applications for approvals should be submitted with a covering report to Customs Procedures Branch, Corporate Affairs and Customs Division. There is currently an Aide Memoire between Revenue and An Post which has approved four mail depots as follows: An Post Mail Centre, Portlaoise; Dublin Mail Centre; Air Mail Unit, Dublin Airport; and An Post Mail Centre, Athlone.

## **7.3 Report of mails**

All importations of non-union mails are to be reported on the import manifest. (A general description “... *bags of mail, parcels and /or letter post*” is sufficient for third country mail for collection by An Post to be brought to a Postal Depot).

## **7.4 Movement of mail from the point of importation to the postal depot**

All non-union mails are to be collected by the postal authority or its authorised carriers and are to be moved without delay to the approved designated depots. Appropriate arrangements (see below) are to be put in place to ensure no diversion of post and Officers are from time to time to carry out checks to ensure that all non-union mails are collected from the point of import and removed without delay to the depot. Report to Customs

Procedures Branch, Corporate Affairs and Customs Division if there is any indication that mail is being diverted.

All Forms Nos. *CN 38s (old AV7s)* or other forms used in lieu (e.g. *CU No. 55*) are to be presented by the carrier/agent to Revenue, date stamped and a copy forwarded to the approved postal depots for arrival of third country mail. Occasionally, a random selection of *CN 38s* are to be faxed immediately to the designated office where spot checks are to be made to ensure that the mails recorded on the *CN 38s* have actually arrived. Manifests should be cross-checked on a regular basis, to be determined by the relevant Assistant Principal, to ensure the correct reporting of mails. A station record of such checks is to be maintained and discrepancies found are to be recorded.

## **7.5 Action at Approved Depots**

### **7.5.1 Bills of Consignment**

Arrangements are to be made with the postal authorities to ensure that Parcel Bills {*CP87 (old CP86)*} and Letter Bills {*CN31 (old C12)*}, or other forms used in lieu are to be delivered to Revenue immediately on arrival at the depot. The final mailbag in which these Bills are deposited can be identified by means of a label marked with the letter **F**, which will have been affixed by the foreign postal authorities. The Bills, which denote the quantity of mailbags in each consignment, the country of origin, the flight/ship details, etc. may be used for the following purposes:-

- (i) to maintain a record and source of all third country mails imported;
- (ii) to verify occasionally that third country mails imported are produced to Revenue at the designated postal depot by cross-referencing against the Form Nos. *CN 38s (old AV7s)* or other similar forms used in lieu;
- (iii) to identify risk areas and to profile accordingly; and
- (iv) for other Revenue offices, e.g. Drugs Enforcement, Investigation, etc.

### ***7.5.2 Examination of postal parcels/packages***

All non-union mails on arrival at the depot are to be subjected to either an external examination or an internal examination of the goods and documents.

As a check on the accuracy of the declared contents assessed, a proportion of the parcels/packages are to be examined, having regard to the volume of work and risk involved. Selection for internal examination should be carried out on parcels/packages considered to present the greatest risk.

Officers in postal depots should become familiar with flows of parcel/package traffic. From experience, Officers should build up criteria for profiling e.g. countries of origin, specific traders and specific commodities. Results of profiling give Officers a detailed picture of imports and enables them to detect trends that can be used in further risk analysis for profiling.

There are specific provisions in relation to postal consignments and these are listed below. However, the powers relied upon by Revenue are Section 13 of the Customs Act 2015 the effect of which is that packets/parcels may only be opened and examined by Revenue where there is a reasonable suspicion, based on the profiling referred to in the previous paragraph, that they contain prohibited or restricted goods or where a false declaration has been made.

#### Examination of Parcels and Green Label Letter Packets

Where it is necessary to view the contents, the opening and closing of parcels/packages may be carried out by an Officer of Customs in accordance with Section 13(4) of the Customs Act 2015 or by an official of the postal authority in accordance with *Regulation 2 of the Foreign Parcels (Customs) Warrant, 1885* and [\*Section 7 of the Post Office \(Amendment\) Act, 1951\*](#).

#### Examination of Letter Packets

In the case of letter packets not covered by a green label or accompanied by a Customs declaration and suspected of containing contraband, the opening and

closing procedure is to be carried out by an Officer in accordance with *Section 18 of the Post Office Act, 1908*, Section 13(4) of the Customs Act 2015.

### **7.5.3 Re-imported goods**

Goods re-imported through the post are to be dealt in accordance with instructions relating to returned goods.

### **7.5.4 Transit Parcels**

Yellow labels are affixed to post by Customs for movement of non-Union goods carried under the external Transit Procedure by post (including parcel post) from one point to another in the customs territory of the Union (*Article 266(3)(f) UCC*). Similarly Union goods carried by post (including parcel post) to or from a part of the customs territory of the Union where Council Directive 2006/112/EC (VAT) or Council Directive 2008/118/EC (Excise duty) do not apply must have a yellow label affixed. Further details can be found in the [Transit Instruction to Staff - Appendix 19 \(YELLOW LABEL\)](#).

## **7.6 Assessment and charge of duty and tax**

### **7.6.1 Entry Required**

An electronic Customs declaration is required for goods where:-

- (i) the declared value is €1,000 or more;
- (ii) goods are subject to Inward Processing;
- (iii) goods are destined for end use or Customs warehousing;
- (iv) they are tobacco products from outside of the EU are received; and
- (v) the goods are subject to assay.

### **7.6.2 Entry not required**

In cases where the declared value is less than €1,000, packages may be assessed by reference to the declaration, supplemented if necessary by inspection of the contents and supporting documentation contained in or



attached to the package, or assessed by supporting documentation supplied by the importer (PayPal receipt etc.). The amount of Customs duty, excise duty, levies or CAP charges, VAT and the postal authority's fees are shown on the "Charge Labels" which are affixed to the packages; collected by the postal authority, on delivery. All charge labels should include a contact phone number and email address for Customs at the postal depot of assessment.

### **7.6.3 Gifts**

Customs duty and VAT is not payable on consignments with a value not exceeding €45 sent as a gift from outside the EU by private individuals for the personal or family use of private individuals. The provisions of *para. 5 of the Manual regarding the [Customs Treatment of Gifts and Items of Negligible Value](#)* are to be observed. Relief from VAT does **not** apply in the case of tobacco products, alcohol/alcoholic beverages, perfumes or toilet waters and the limits set out at *Para. 5.3 of the Manual regarding the [Customs Treatment of Gifts and Items of Negligible Value](#)* relating to the relief from Customs duty on those goods are to be observed. Where, after excluding the value of goods which qualified for the relief set out above, the total value of the remainder of the dutiable goods contained in a gift consignment does not exceed €700, Customs duty should be charged on the balance at the standard rate of 2.5% or the relevant tariff rate, whichever is the lower. ([Customs Treatment of Gifts and Items of Negligible Value](#))

### **7.6.4 Goods of negligible value**

Consignments, other than those containing tobacco or tobacco products, alcoholic products, perfumes or toilet waters, not exceeding an intrinsic value of €150 regardless of their status (private or commercial) may be imported without payment of Customs duty. Consignments not exceeding a total intrinsic value of €22 may be imported without payment of VAT. This scheme is commonly known as "small packages" or "goods of negligible value" relief. ([Para. 4 of the Manual regarding the Customs Treatment of Gifts and Items of Negligible Value](#))

### ***7.6.5 Waivers/Reliefs***

#### **VAT - Value of goods less than €260**

VAT is not to be charged on postal importations of taxable goods by a VAT-registered person for the purposes of his/her business to the value of €260 or less. In order to qualify for this relief, the importer's VAT number must be quoted on the Customs declaration/green label and the VAT due will be accounted for by the trader on the normal VAT3 return form. Customs duty is, however, to be paid unless the package qualifies under the provisions set out below.

### ***7.6.6 Waiver of small amounts of VAT***

An administrative arrangement allows for the waiving of VAT where the total tax calculated on a consignment does not exceed €6.

## **7.7 Governing date for charge of duty**

The date to be used for the purpose of calculating import duties is the date of acceptance of the declaration.

## **7.8 Import Duty Schedules, Accounting, Receipts, Cancellation and Reassessment of charges**

### ***7.8.1 Accounting procedure***

Where an electronic Customs declaration is not obligatory and there is no reason to detain the goods, Customs charges including Excise and VAT are to be assessed and recorded in a suitable electronic format (currently the electronic charge label system - CPP). At the end of each month a Summary of Import Duties is to be prepared, showing the total of all charges, even if Nil; a copy is to be sent to the Accountant Generals Office and to the Accounts Office of An Post on or before the 5th calendar day of the following month and a copy retained. On or prior to the 15th of the month following collection, An Post will

transmit the collected charges to Revenue's account in the Central Bank; the amount having previously been confirmed and agreed with the Accountant Generals Office. In the event of any delay the Accountant Generals Office will pursue the outstanding amounts with An Post.

#### **7.8.2 *Cancellation of charges and re-assessment***

In certain circumstances, An Post may be unable to deliver parcels. In such cases charges, which have been raised on Import Duty Schedules, or in electronic format, are to be cancelled and noted on the CPP system. . The manner of disposal of each parcel (exported/abandoned/re-assessed) is to be noted electronically on the CPP system. Electronic reports and charge labels are to be freshly prepared for parcels re-assessed with duty or cleared to licence and are to be cross-referenced against electronic records on the CPP system.

### **7.9 Refunds**

Refund claims are to be dealt with under the provisions outlined at [Section 13 – Repayment and Remission of Import Duties](#).

### **7.10 Valuation**

Normally, the declared value may be accepted. However, in cases of doubt or suspicion, reference should be made to the [Customs Manual on Valuation](#).

### **7.11 Preference**

Products originating in a third country, with which the EU has a preference agreement, can benefit from a preferential rate of duty. (See [Customs Manual on Preferential Origin](#))

## 7.12 Goods for Diplomatic or Consular Representatives

The provisions of Para. 11.4 are to be observed in relation to mail importations for Diplomatic or Consular representatives.

## 7.13 Goods Detained

Goods are to be detained in the following circumstances:-

- (i) an electronic customs declaration is required;
- (ii) further information is required for the purpose of assessment;
- (iii) import licence or permit or MSDS (material safety data sheet for chemicals/hazardous materials) is required;
- (iv) certificate of origin is required;
- (v) proof of exportation is required where goods are re-imported;
- (vi) fraud is suspected; and
- (vii) analysis of contents, which are not readily identifiable, is required.

In general where it is necessary to detain a parcel, in certain circumstances a *Notice of Arrival* is to be despatched to the addressee indicating that the parcel has arrived and what requirements (entry, licence, EUR 1, etc.) must be produced before release. Any parcel detained is to be securely stored until the requirements have been fulfilled. If after a period of one month from the date of detention the matter has not been resolved to the satisfaction of the Officer the parcel is to be returned to An Post for return to sender. Details should be recorded electronically on the CPP system with each case assigned a number to record the detention.

## 7.14 Detentions and Seizures

### 7.14.1 General

Goods imported by post are liable to seizure in the following circumstances:-

- (i) contraband in postal packets; (*Section 18 of the Post Office Act, 1908*, as amended);
- (ii) goods are undeclared or incorrectly declared and fraud is suspected; (*Regulation 2 of the Foreign Parcels (Customs) Warrant, 1885*, as amended); and
- (iii) importation of goods is prohibited or restricted and the licence or permit required is not forthcoming; (*Section 186 of the Customs Consolidation Act, 1876* ;). Section 4.1 Note 3, of the Customs and Excise Enforcement Procedures Manual should also be noted).

Where goods are incorrectly declared and fraud is not suspected the provisions of Section 9.2.11 are to be followed.

#### **7.14.2 Public morals**

Where an Officer suspects that a DVD, recording, or publication is indecent or obscene, he/she should view it and make a determination as to whether or not in his/her view it contains indecent or obscene material. If the item is deemed by the Officer to contain indecent or obscene material, then it should be seized. The seizure should be reported in the usual manner to IPD.

#### **7.14.3 Paedophilia**

The Investigation and Prosecution Division (IPD) should be informed immediately in all cases where paedophile material is discovered or indications of such activities are suspected.

#### **7.14.4 Advice and disposal of detentions and seizures**

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

[...]

- (i) Drugs and Firearms

Seizures of narcotics and firearms are to be immediately advised to the Central Intelligence and Drugs Law Enforcement Branch, who will arrange for disposal. Advice is not to be sent to the State Warehouse for these types of goods which will be accounted for by Central Intelligence and Drugs Law Enforcement Branch. In certain circumstances where follow-up action is appropriate, notification of seizure to the addressee should not be issued.

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

[...]

(ii) Other

Where part or all of the contents of a parcel are seized, a notice of seizure is to be sent to the addressee.

All seized items, other than at (a) above, are to be sent to the State Warehouse with the exception of perishable goods, which may be disposed of on site. .

Letter packets suspected of containing contraband are to be detained and where contraband or dutiable goods are found, the contents are to be seized. In possible criminal cases the packet is to be retained for use as evidence.

All seizures despatched to the State Warehouse are to be reported in accordance with Section 2.11 of the C & E Enforcement Procedures Manual.

## **7.15 Prohibitions/Restrictions**

See Section 12 - Prohibitions and Restrictions of this manual.

### **7.16 Assay**

Articles of gold, silver and platinum plate imported through the post from outside of the European Union must be entered to be warehoused and not delivered until duty has been paid and until each item has been assayed, stamped and marked, as required by law. The postal authority should notify Customs of any importations of such articles through the post. Officers are to ensure that all such items arriving through the post are forwarded by special delivery by An Post without delay to the Assay Master, Assay Office, Dublin Castle, Dublin 2.

### **7.17 Treatment of Excisable Products**

#### ***7.17.1 General***

Excisable Products imported by post are to be dealt with in the normal way and duty at the applicable rates is chargeable.

#### ***7.17.2 Movements from other Members States of the EU***

Officers are to bear in mind the possibilities for persons to evade the payment of excise duty and/or VAT by use of the postal system. They are to fully acquaint themselves with the description, quantity and frequency of products passing through the depot, and the names and addresses of the consignees/recipients involved. Particular attention is to be paid to the movement of tobacco products and alcohol. Where it is found that the rules in relation to the movement of excisable products are being contravened, the provisions of the [Movement of Excisable Products](#) are to be observed.

### **7.18 Samples and advertising material**

Commercial samples of negligible value which show that they can be used only to solicit orders for goods of the type they represent may be imported without payment of charges. Where the goods are imported through the post, the Customs declaration must contain a claim for relief and specify the grounds on which it is based.

## 7.19 Authorised Postal Service Provider

### 7.19.1 *Regulation of Authorised Providers*

Anyone can set up a postal business to handle any form of mail. However, they will need a postal service authorisation from [Commission for Communication Regulation](#) (ComReg.). These postal service providers must also:

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

### 7.19.2 *Checks to be carried out on all Postal Service Operators*

It is important that Officers are aware of all Postal Service Operators in their Regions. In each case at a minimum the following should be established:

- (i) What is the extent of the operator's involvement in the postal business i.e. is it local, national or international?
- (ii) If international, the normal approach is for Customs requirements to be met at the place of importation e.g. the Port or Airport. If incoming post is arriving directly to the operator from countries outside the EU, Officers should ensure that the Operator holds an ACP authorisation. Staff should consult Chapter 22 of the [Transit Instructions](#) for further instructions on ACPs.

Once it is established the level of involvement in the postal business, Regions should carry out a risk assessment on each Company. Controls should be implemented relative to the risk involved so as to ensure that there is no loss to Revenue and that prohibitions and restrictions (as outlined in Paragraphs 8.14 –8.16 above) are correctly applied.



## Section 8: Declaration for Imported Goods

### 8.1. General

Except in cases of fall-back all import declaration must be lodged electronically via AEP (Article 6 (1) UCC).

#### ***8.1.1. When declarations are to be made***

A declaration may be lodged up to 30 days in advance of the presentation of the goods to customs however the date of acceptance of the declaration is when the goods are presented, if the goods are not presented within 30 days the declaration is deemed not to have been lodged (Article 171 UCC).

#### ***8.1.2. Who may lodge the declaration?***

Declarations may be made by any person able to present the goods to customs or have them presented, the declarant must also be able to provide all the necessary information for the import procedure. The declarant must be established in the customs territory of the Union however this requirement may be waived where the person lodging the declaration only occasionally does so. (Article 170 UCC)

### 8.2. Processing of electronic import declarations

#### ***8.2.1. AEP***

Import declarations are lodged via AEP which is responsible for the validation, processing, duty accounting and calculation, and clearance of customs declarations. The system also checks updated data format, validations, preferential rates, prohibitions / restrictions and verifies that sufficient credit is available in the trader's account to cover the import liability. The [AEP TRADER GUIDE](#) contains "guiding instructions" for DTI users of the AEP system.

**8.2.2.Applications**

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

**8.2.3.Registration**

All AEP customers (agents/importers/exporters) are registered on CRS or will automatically be registered on CRS once they quote one of the AEP acceptable registration numbers on a customs declaration. A trader who is VAT registered must also have an EORI number if importing goods regularly and this is the only number that will be accepted on a customs declaration. Customers who have been issued with a five digit CAE number (Trader Account Number) prior to 01 June 1997 will continue to use this for method of payment purposes. New customers will receive an eight digit CAE number. The CAE and the EORI number allocated as a result of the registration are required for DTI paperless approval, Deferred Payment approval and Guaranteed Cheque Approval. Registration for AEP functions will be carried out by the AEP Accounts Unit in conjunction with the granting of these approvals.

**8.2.4. Payments**

The Deferred Payment (Bank Direct Debit) Scheme is a system where traders and/or their agents are allowed to defer payment of Customs duties. In all instances lodgement of a guarantee and compliance with the conditions of the scheme is required. The main feature of the system is that the approved trader pays the duties deferred, by direct debit, on 15<sup>th</sup> day of the month following the transactions.

As well as the Deferred Payment Scheme the AEP System also encompasses what is known as "Payments on Account" facilities. Such payments are often referred to as cash payments but include bank drafts, guaranteed cheques, postal orders and Electronic Funds Transfer. Using the Payment on Account facility, traders can use the balance in the account to pay duty on

consignments. Any number of lodgements may be made daily to the account. After a transaction is made to an account the credit remaining rolls over from day to day and month to month.

### **8.3. Accompanying Documents**

Although all declarations are to be lodged electronically the declarant is still required to lodge accompanying documents in the case of declarations that are called for a documentary and/or physical control prior to clearance. These documents or a copy thereof are to be retained by Revenue.

Where the declaration is not subject to any controls and is automatically cleared the declarant is obliged to retain all accompanying documents together with the MRN of the corresponding declaration for 3 years from the end of the year in which the goods were released by Revenue, and the declarant must produce these documents at the request of Revenue. (Article 51 UCC)

Declarants must indicate, by inserting the appropriate code in Box 44 of the declaration that they are in possession of accompanying documents and that such documents will be retained for production to Revenue if requested.

Where the electronic declaration is cleared without control and an import licence is required the declarant must endorse and retain the licence together with any other accompanying documents. If the licence is required elsewhere by the declarant and cannot be retained, a photocopy including the endorsed area is to be retained. Audit Unit staff should carry out selective checks against original licences in order to guard against this facilitation being abused.

### **8.4. Amending a declaration**

#### ***8.4.1. General***

The declarant may upon approval be permitted to amend one or more of the particulars of the declaration after it has been accepted by Revenue.

However any such amendment cannot have the affect of applying the declaration to goods other than those which it originally covered.

#### **8.4.2. Exceptions**

No amendments to a declaration are allowed after any of the following events;

- (a) Revenue has informed the declarant that they wish to examine the goods
- (b) Revenue have established that the particulars of the declaration are incorrect
- (c) Revenue have released the goods.

However upon application by the declarant within 3 years of the date of acceptance of the affected declaration Revenue may allow the customs declaration to be amended in order for the declarant to comply with his/her obligations relating to the placing of the goods under the customs procedure concerned. Any amendments to be made under this provision are to be made by Revenue. (Article 173 (UCC))

In allowing any amendment Officers must take into account any risks to Revenue that are involved.

#### **8.4.3. Errors or Discrepancies**

In cases where Revenue discover errors or discrepancies in the declaration while performing a documentary or physical control and no fraud or criminality is suspected (s)he may request the declarant to amend the declaration provided that (s) he is satisfied that there was a genuine error or omission and that no fraud was intended. This is done by amending the status of the declaration on AEP to "To Amend by Trade". When the status of the declaration is at "To Amend by Trade" it allows the declarant to submit an electronic amendment to the declaration, this amendment has a unique

identifier and is only accepted by the system when the status has been set by the Officer.

In cases where there are a number of errors or discrepancies and an officer is satisfied that they were genuine errors or omissions and that no fraud was intended a trader may cancel the original entry and may submit a replacement. However where there is a pattern of errors and discrepancies the application of administration penalties are to be considered.

In cases where Revenue discover errors or discrepancies in the declaration while performing a documentary or physical control and fraud or criminality are suspected these cases are to be reported to Anti-Fraud Prosecution Unit, IPD, Bridgend, Co. Donegal.

#### **8.4.4. New declaration**

Where amendments are allowed in accordance with Article 173 UCC this may be performed by the lodging of a new declaration to replace the original declaration. In that event the relevant date for the determination of any duties payable and for the application of any other provisions governing the customs procedure in question is the date of acceptance of the original declaration.

#### **8.4.5. Notification of amendment**

In the following cases, notification on *Form C. & E. No. 120* is to be sent to VIMA, Millennium Centre, Dundalk, Co. Louth where a Customs declaration is being cancelled or a Customs declaration is being amended and the amendment will not result in a post declaration: -

- amendment of declaration boxes 2, 33, 34, 36, 37, 38, 41 and 46, where the goods have a value of €1270 or more;
- where cancellation/amendment of the declaration involves a change in value amounting to €1270 or more; and

- where the cancellation involves a change of quantity where the difference between the declared and amended quantities represents a value of €1270 or more. (The value may not require amendment: in some cases while the quantity may require amendment, which should be reported to VIMA, the value may be correct).

#### **8.5. Invalidating a declaration**

The customs authorities shall, upon application by the declarant, invalidate a customs declaration already accepted in either of the following cases:

- (a) where they are satisfied that the goods are immediately to be placed under another customs procedure;
- (b) where they are satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.

However, where the customs authorities have informed the declarant of their intention to examine the goods, an application for invalidation of the customs declaration shall not be accepted before the examination has taken place.

(Article 174 UCC)

In cases where the goods have already been released the declarant may apply in to have the declaration invalidated. On receipt of such application the officer must be satisfied that the goods were;

- a) declared for free circulation in error or
- b) that the goods were declared instead of other goods and have not been used other than as authorised in their original status.

In the case of a) above if the goods have already been re-exported the officer is to endorse the MRN of the re-export declaration on a hard copy of the original import declaration.

All requests for invalidation of a declaration(s) must be made to the office through which the goods were cleared and must be made within three months of the date of acceptance of the declaration. This period may only be extended in exceptional cases. Invalidation of the declaration is required: an amendment is not appropriate. This is done on the AEP system by inserting procedure code 1F1 into box 37b of the declaration, or by the submission of a correction by the declarant with the code 1F1 in box 37b.

#### **8.6. Fall-back**

In exceptional circumstances where problems arise and it is not possible to lodge a declaration electronically, due to AEP not being available or the declarants system not being available it will be possible to use a paper-based approach using Appendix I1 and I2 to the TDA. The paper-based declaration must contain the additional safety and security data specified in Annex 9, Appendix A.

The declarant may lodge or fax the completed form(s) to Customs at the office to which their goods will arrive. Clearance of the goods is to be indicated by issuing a Clearance Slip. When electronic access is restored, traders should submit the declaration via AEP where not already done so and the relevant MRN allocated by the system advised to Customs at the office of entry.

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

#### **8.7. Oral declarations**

An oral declaration for the release of goods into free circulation may be accepted in certain circumstances.

In practice the two main uses of oral declarations are for goods of a non-commercial nature and also goods of a commercial nature contained in a traveller's personal baggage and not exceeding **either** €1,000 in value **or** 1,000kg in weight (Article 135 DA).

An oral declaration cannot be made for goods which are subject to prohibitions or restriction (Article 142DA).

Where goods have been declared orally for goods that are subject to import duty or other charges Revenue are to issue a receipt to the declarant against payment of the amount due (Article 217 IA).

The receipt should include the following information;

- a description of the goods sufficient to enable the goods to be identified
- the invoice value or, where it is not available, the quantity of the goods #
- the amount of money collected
- the date on which the receipt is issued
- the name of the issuing Customs office