

# **CUSTOMS IMPORT PROCEDURES MANUAL SECTIONS 10 - 13**

**Enquiries  
concerning this  
Instruction:**

E-mail: [importpolicy@revenue.ie](mailto:importpolicy@revenue.ie)

Eoghan Ryan [eoryan@revenue.ie](mailto:eoryan@revenue.ie) VPN 63262

Annette Miney [aminey@revenue.ie](mailto:aminey@revenue.ie) VPN 63344

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## **SECTION 10 – EXAMINATION OF DECLARATION AND GOODS**

### **10.1 General**

Officers should note that all customs declarations selected for documentary or physical controls should be printed and kept on file as they may be required for EU Audit purposes.

Where a consignment declared by an AEO has been selected for a documentary or physical control, those controls should be carried out as a priority. (*Article 24(4) DA*)

#### **10.1.1 Orange routing – Documentary Controls**

(i) Legal authority for examination of documents

Officers may examine the documents covering the declaration and the documents accompanying it. The customs authorities may require the declarant to present other documents for the purpose of verifying the accuracy of the particulars contained in the declaration. (*Article 188 UCC*)

(ii) Presentation of documents to Customs

Traders will be allowed in certain instances to provide electronic versions of documents to Customs, rather than having to present them manually. Consequently, traders may submit the required documents either by email or by fax to the relevant import station.

Documents such as invoices, documents claiming permanent and temporary relief from duty, INF documents, airway bills, valuation forms and VAT-Free Authorisations may be accepted electronically. However, Customs reserve the right to insist on an original document if considered necessary in any instance.

There are situations where the production of original documents are mandatory such as Proofs of Origin/Preferential Status or certain



licences where the original must be physically endorsed by customs so as to meet the needs of the issuing agency.

(iii) Examination of documents

Before examining documents Officers are to establish on the AEP System the reason for orange routing; i.e. profiled, mandatory check, etc. The declaration and documents are then to be examined for compliance with the requirements. Officers are to check that the appropriate documents are available e.g. Form A if GSP is claimed or import licence where required. Import licences are to be endorsed. If the declaration/accompanying documents are in order, the AEP system is to be updated with a satisfactory input. If not, an unsatisfactory result is to be recorded on the AEP system and the declarant is to be informed accordingly. When the electronic customs declaration is re-lodged and in order, the system is updated and a clearance slip printed. In finalising orange routed declarations, Officers are to record the reason(s) for the routing, and his findings in AEP.

(iv) Time limits

The examination of documents should be undertaken without delay to ensure minimum interference with trade flows. In any event, examination should be undertaken within a maximum period of four hours from receipt of the relevant documents.

**10.1.2 Red routing**

(i) Legal authority for examination of goods

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

Any documentary controls undertaken as part of a red routing should be conducted in accordance with the procedures outlined in paragraph 10.1.1.

(ii) Examination of goods

When a consignment is routed “Red” a physical examination of the goods is required. The examining Officer is to compare the findings of the examination with the particulars of the declaration and any documents attached and details of the examination are to be recorded in AEP. If the examination result is satisfactory, this is to be recorded on the AEP system and a clearance slip printed. In the event of an unsatisfactory result the declaration record on the system is to be noted. Officers must perform examinations of goods in sufficient quality, detail and depth to form a proper basis for the decision regarding classification, origin, value, prohibition or restriction or other criteria affecting the release of the goods.

#### **10.1.3 Department of Agriculture, Food & the Marine Examinations**

Where a consignment requires a Border Inspection Post (BIP) check by the Department of Agriculture, Food & the Marine (DAFM), the Officer, as per profile instruction, notifies DAFM staff who carry out the control check. DAFM subsequently notifies Customs by means of a Common Veterinary Entry Document (CVED) that checks have been completed. The Officer should note the ‘ITEM’ section of the declaration with the relevant details and clear the consignment for entry into free circulation. Where the consignment has failed the BIP check, DAFM notifies Customs and further action is agreed regarding clearance of the consignment.

#### **10.1.4 Selection of documents and goods for examination**

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

[...]

#### **10.1.5 Responsibilities of declarant/importer**

The unshipping and landing of goods, bringing them to the proper place for examination, weighing, opening, unpacking, etc. is to be performed by or at the expense of the importer. (*Article 189(1) UCC*)

#### **10.1.6 Attendance of declarant or declarant's representative during examination**

The declarant/representative shall have the right to be present during examination and when samples are taken. Where the customs authorities deem it necessary they may require the declarant to be present or represented when the goods are examined or samples taken and to provide them with any assistance necessary to facilitate such examination or taking of samples.

*(Article 189(2) UCC)*

Where the declarant/representative is not present during the examination, this absence is to be noted in the record of examination. *(Article 243(1) IA)*

#### **10.1.7 Time limits**

Where goods selected for examination are not produced within a reasonable period, or where the declarant refuses to be present or represented, or where assistance called for is not provided, a time limit is to be imposed for compliance with requirements and the declarant advised in writing. The advice is to include a warning that, if the time limit is not met, arrangements will be made with the carrier or storage operator for the examination of the goods at the declarant's risk and expense, and if necessary, the services of an expert or other designated person being called upon. *(Article 239(2) IA)*

Time limits, which should be determined in the light of the circumstances of individual cases, are not normally to exceed two weeks.

#### **10.1.8 Customs treatment of containerised traffic**

##### **(i) Examination of goods in containers**

Where a partial examination of the goods is insufficient to ensure customs requirements have been met, a full examination is to be undertaken. All cargo should be removed and an official presence is to be maintained throughout the stripping operation. The cargo is to be examined thoroughly using any available resources. It is important to check the out-turn total of packages against the declaration. Packages in excess of the declared quantity must be treated as an irregularity and the relevant import documents amended to reflect the increased quantity.

(ii) Concealment in containers

See *Appendix 4*. (This Appendix is exempt from publication under Freedom of Information).

(iii) Labels on boxes when goods opened or withdrawn

When an original bottle or container is opened for account or sampled, it is to be labelled with label *C. & E. No. 127 or 127a*, as the case may require and the label is, as far as is practicable, to be affixed so as not to obscure any trade labels. If the bottle or internal container is not returned to the imported package before being cleared by Revenue, label *C. & E. No. 126*, signed and dated by the Officer, is to be placed in the vacant space in the package. The weight of any quantity of dry goods in packets etc., retained as a sample is to be recorded on the label. These directions are to be applied to bottles, packets, cartons and all descriptions of imported package goods, which may be opened or withdrawn for reassessment, test or any other official purpose.

(iv) 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 s/he considers that the results of the partial examination are not valid as regards the remainder of the goods within the consignment. (*Article 190 UCC*)

Such requests are to be granted provided the goods have not already been released or, if they have that the declarant proves that they have not been altered in anyway (*Article 190 UCC*)

(v) Records of examination of documents and goods and clearance

Particulars of examinations are to be recorded on the hard-copy declaration, which 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 243 (1) IA*)



The Officer must certify on each declaration that the goods have been “cleared as declared” or “cleared as amended”. The records must be dated, timed and signed by the Officer concerned.

(vi) Groupage loads

In examining containers, Officers are, in the first instance, to ensure that all consignments carried have been duly reported or manifested. Examinations of containers and goods at private premises are to be dealt with in accordance with the instructions at Para 10.1.10

(vii) Empty containers

Examinations of containers declared to be empty are to be undertaken on a risk analysis basis so as to ensure that they are not concealing prohibited/restricted goods. These examinations should be carried out over a suitable period ensuring all the various carriers and/or operators have been examined over time.

**10.1.9 Removal of containers to private premises**

(i) Eligibility

Requests from importers or agents to have containers removed for examination to specified private premises are to be granted where official examination at the specified private premises can be arranged (see below) and where it is shown that examination of the goods at the Revenue office would result in risk of damage to fragile goods, special repacking difficulties, health or environmental risks from hazardous goods or risk of pilferage. These considerations are not exhaustive and applications are to be treated on their merits. In the case of an Authorised Economic Operator, requests for controls to be carried out at a place other than the customs office should be allowed and examination carried out as a matter of priority.

Removal requests are not to be granted where reasonable suspicion of irregularity attaches to the container and/or the goods, the importer,

agent or carrier has previously come under unfavourable notice in this area, including the irregular breaking of seals during removals, or a full turn-out check has been called for following the discovery of irregularities during a partial strip.

(ii) Application to remove containers

A request for removal is to be made using Form *C. & E. 1021* (see Appendix 5) in duplicate. Requests for attendances commencing later than 6 p.m. on normal working days or at any time on a non-working day are to be refused except in exceptional circumstances.

(See "*Merchants Request*" below)

(iii) Removal arrangements

Before a removal request is allowed, an enquiry is to be made with the appropriate Regional Liaison Officer. If suitable arrangements can be made, the request is to be granted and the importer/agent informed. The hard-copy declaration is to be endorsed and the completed original copy of *C. & E. 1021* is to be attached. It is to be put in a sealed envelope addressed to the examining Officer and handed to the carrier. Duplicate Form *C. & E. 1021* is to be filed locally. If it is not possible to arrange for examination at the private premises, the request is refused and the importer/agent informed. Examination of the container at the Revenue office is then to be called for.

(iv) Sealing of containers

Containers are to be sealed prior to removal. Occasionally, container doors are to be opened before sealing and an external examination of packages at the container doors, sufficient to satisfy the Officer that the goods are generally in accordance with those declared, is to be carried out.

(v) Provision of security

A guarantee or other form of security is not required to cover these removal operations.

#### ***10.1.10 Examination of containers and goods at private premises***

(i) Examination procedures at private premises

Punctual attendance is to be given by examination Officers on all occasions. The Officer is to call for the official envelope from the carrier, verify container seals are intact and compare particulars with those advised. Where there is doubt as to whether the hard-copy declaration has been substituted or changed between the import and examination points, the Officer is to print off details of the declaration from the AEP System and make a comparison. In cases of material delay in the arrival of the vehicle, the driver's explanation is to be sought and noted. The container is to be examined carefully. Continuous official presence is to be maintained during unloading. The examination Officer is responsible for attending to all clearance functions, including Merchants Request charges. Arrangements to account promptly for any underpayments of duty discovered on examination are to be made with the importer provided that there is no suspicion of fraud or gross negligence. Underpayments may be accounted for at the import office if arrangements can be made - in such cases, a copy of the Post Notice presented to the importer is to be noted, attached to the hard-copy declaration and returned to the import office.

Where irregularities involving the declaration, underpayments of duty or goods subject to prohibition or restriction are found, and the goods are liable to be detained, the Officer is to place the goods formally under detention by issuing a Detention Note (Form C&E No 125). Provided that fraud is not suspected and that a written undertaking as to non-disposal of the goods is received, they may be conditionally released for storage in the premises pending regularisation.

(ii) Container seals found broken

Where the seals are found to have been broken or removed, an explanation is to be sought from the carrier and, if necessary, from the

importer. Discharge of the container under close supervision may be permitted and discrepancies found investigated. If an irregularity is found, the Officer is to report the incident to the import office as soon as possible. The import office is also to be contacted where clarification relating to the sealing of the container is necessary. Even where no irregularity is found the incident is to be noted in import office records and on the hard-copy declaration.

(iii) Merchants Requests

All official attendances given at private premises are to be charged for in accordance with Merchants' Requests standing instructions. (See [\*Customs Charges for Official Attendance at Merchants' Request\*](#)) After examination of goods and container, *C. & E. 1021* is to be endorsed "*Attendance given*", completed and returned to the import office with the hard-copy declaration. Charges for official attendance are to be raised on Form *C. & E. 200* or on a *Period Request* in the normal manner. Charges may be accounted for at the import office if arrangements can be made.

***10.1.11 Special arrangements for the importation of excisable products destined for another Member State through the EMCS***

Where goods liable to excise duty are imported from outside the EU an electronic customs declaration should be submitted to the AEP system in the normal manner and customs duty paid. The payment of excise duty and VAT may be suspended. Procedure code 4200 should be implemented and an onward movement through the Excise Movement and Control System (EMCS) should be implemented. A MRN will be assigned and it will be routed orange for documentary check against the EMCS. A Registered Consignor must then submit an e-AD to the EMCS with the MRN and if in order an ARC (e-AD reference code) will issue. Customs will then carry out a documentary check and compare the EMCS declaration with the AEP declaration. If all is in order the goods may be released for onward movement under the EMCS. All containers should be secured using the consignor's seals and must be kept intact until arrival at the warehouse.



For documentary checks, import stations will require read-only access to the EMCS application. For further information on the EMCS see the. [EMCS Trader Guide](#)

#### **10.1.12 Special directions regarding caskets and cremated remains**

Caskets and cremated remains should be dealt with in accordance with paragraph 3.20 of the Manual on [Permanent Relief from Payment of Import Charges](#).

##### Note

Further to, but completely separate from, the customs requirements set out in the above Manual there are other formalities involved in bringing a body to Ireland for burial or cremation. Queries or requests for further information should be referred to the coroner's office. Details are also available on <http://www.citizensinformation.ie/categories/death/sudden-or-unexplained-death/coroners>

#### **10.1.13 Verification of Import Licences for agricultural products**

Commission Regulation (EC) No 376/2008 – Article 48 – provides for a system of verifying the authenticity of import licences for agricultural products qualifying for preferential rates of duty. The system is designed to guard against the presentation of forged licences.

When import licences are used to avail of preferential rates of duty under tariff quotas, there is always a danger that forged licences may be used, in particular, in cases where there is a large difference between the full rate of duty and reduced or zero duty. To minimise this danger of fraud, all such consignments are assigned an ORANGE routing and the authenticity of the licences must be verified.

##### **(i) Verification procedure**

The office accepting the declaration of release for free circulation should keep a copy of each licence presented. Copies of at least 1% of licences presented (subject to at least two licences per year and per office), should be

sent to the Origin Section, Customs Procedures Branch, Government Offices, Nenagh, Co. Tipperary.

The selection of licences should be on the basis of risk analysis, taking account of issues such as the value of imports, the duties saved, the track record of traders and local knowledge. Origin Section will forward the copies of these licences to the issuing authorities so that their authenticity can be verified.

In order to ensure that Revenue meets its obligations under paragraph 5 Article 48 of the aforementioned Regulation to verify at least 1% of licences, a quarterly return containing details of licences presented should be forwarded within the first week following the quarter to Origin Section, Customs Procedures Branch, Government Offices, Nenagh, Co. Tipperary.

(ii) Derogation

This verification system does not apply in the case of electronic licences or licences for which another means of verification is laid down by the European Commission.

## **10.2 Official Samples.**

### ***10.2.1 Legal Provisions***

Samples of goods for examination, for ascertaining the duties or for any purpose as Revenue feels necessary, may be taken and disposed of and accounted for in a manner as Revenue seems fit. (*Section 70, Customs Consolidation Act, 1876. Article 188 UCC*)

### ***10.2.2 General***

In cases of high value goods and where no irregularity is suspected, the relevant HEO is to be consulted before sampling. In all cases care is to be taken to ensure that the goods are not contaminated. It should be remembered that a controlled environment might be required before sampling of certain goods is undertaken.

Where it has been decided that samples are to be taken, the declarant or the declarant's representative is to be so informed (*Article 240(1) IA*)

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(3) IA*)

Where the declarant or his representative are present at the taking of samples, s/he must give all the assistance needed to facilitate the operation. (*Article 189(2) UCC*)

Where the declarant refuses to be present or to designate a person or fails to render the assistance needed, the provisions in *Paragraph 10.1.6* apply.

Sample jars/bottles must be unused and the possibility of contamination avoided. The quality and essential characteristics of the sample must not be allowed deteriorate and it must be stored appropriately. The numbers of the packages sampled are to be recorded and the identifying marks are to be applied to the sample or its label before it is removed. Officers are to ensure that samples are properly representative and reflect the full characteristics of the goods. Moreover, where sampling is carried out by the trader or their representative, Officers are to supervise the sampling so that it is performed in such a manner as to preclude the possibility of any irregularity. Separate instructions apply to other regimes, e.g. sampling of beer, oils, CAP goods etc.

#### **10.2.3 Size of samples**

The quantities taken should not exceed what is needed for analysis or more detailed examination. (*Article 240(4) IA*)

#### **10.2.4 Original bottles etc. to be sent as samples in some cases**

When the goods are of high value, highly volatile, very 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.**

#### ***10.2.5 Labelling of samples sent for testing***

A label C. & E. No. 866 is to be affixed to each sample sent for testing.

#### ***10.2.6 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) UCC)*

#### ***10.2.7 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).

#### ***10.2.8 Particulars required on test notes***

When samples are sent to the State Chemist for analysis the relevant test note should specify the type of analysis required. Information available from the declaration may be required for the requested type of analysis, e.g. where the net weight or strength is requested to be ascertained, the corresponding declared details should be furnished. The certificate of analysis issued by the State Chemist is confined to the verification sought, i.e. the issues raised on the test note.

#### ***10.2.9 Disposal of remnants***

If the declarant requests 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. The Officer is to arrange for its receipted return or is to inform the declarant 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 means of appeal against the decision taken by Revenue on the basis of the results of the analysis or more detailed examination have been exhausted. (*Article 242 IA*)

#### ***10.2.10 Release of goods***

Goods are to be released without waiting for the results of analysis unless there are grounds for not doing so, and provided that, where a Revenue debt has been or is likely to be incurred, the duties have been accounted for or secured. (*Article 194(1) UCC*)

#### ***10.2.11 Quantity declared***

Quantities taken as samples are not to be deducted from the quantity declared. (*Article 240(5) IA*)

#### ***10.2.12 Tariff Classification***

The State Chemist should not be requested to determine tariff classification of goods. When sampling for this purpose is necessary, advice sought from the State Chemist should be limited to requests for information as to composition, or other relevant data. If any doubt as to classification exists after receipt of results of tests, the question should be referred, if necessary, to Customs Procedures Branch. Samples or specimens sent for decision as to liability to duty, or for any other purpose, must be labelled and contain details of the import particulars, and the fact that samples or specimens have been taken is to be noted on the declaration or other import document.

When the samples or specimens are returned they are to be replaced in the packages from which they were taken and the declaration or other import document noted to that effect. When this is not practicable they are to be handed to the importer or his/her agent and a receipt obtained.

#### ***10.2.13 Disposal of unclaimed samples***

Where samples taken for testing or determination of liability to duty cannot be returned to the importer for any reason (e.g., the refusal or failure of the importer to collect them) they are, in the absence of any special directions to the contrary to be disposed of as follows: -

- (i) if of commercial value they are to be sent to the State Warehouse for disposal; or
- (ii) if of no commercial value they are to be destroyed. (*Article 198 UCC*)

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

**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 also lead to damage to the environment.**

#### ***10.2.14 Specimens retained at Revenue offices***

A record of any specimen, which it is found necessary to retain at the office for official purposes, such as examples of previous decisions as to liability, value, etc., must be kept in a suitably titled opening in the Sample Register. When a Sample Register is taken out of use, particulars of all outstanding samples and specimens are to be transferred to the new book.

#### ***10.2.15 Sealing, packing and dispatch of samples***

Care should be exercised in labelling, packing, sealing and dispatch of samples to the State Chemist. The nature of the sample will dictate the appropriate method of dispatch to be used.

### **10.3 Examination of goods and taking of samples by the person concerned.**

### **10.3.1 Application to examine goods and take samples**

When goods have been presented, the declarant may, with Revenue's permission, examine or take samples from them prior to their declaration.

*(Article 134(2) UCC)*

(i) Application to examine goods

An oral application to examine goods is acceptable; unless it is considered that a written request is necessary.

(ii) Application to take samples

Where permission is sought to take samples, a written request must be made to the import office where the goods were presented which must include the name and address of the applicant, location of the goods, number of the summary declaration and particulars necessary for identifying the goods.

### **10.3.2 Approval**

(i) Approval of oral requests

Permission to examine goods is granted orally, unless written approval is requested.

(ii) Approval of written requests

Where approval of a written request is being granted, the Officer is to: -

- (a) endorse the application "*Approved*", sign and endorse the application with the official date stamp; keep a copy of the approved application at the office; and
- (b) return the original application, now approved, to the applicant.

Where the request is for the taking of samples, the approved application is to be endorsed with the quantity of goods to be taken.

The copy of the approved application is to be subsequently associated with the relevant declaration or, in the case of a green-routed DTI declaration, with a hard-copy printout from the AEP system.

### **10.3.3 Examination of goods and taking of samples**

The examination of goods and taking of samples is to be carried out under official supervision to ensure that no risk to the Revenue ensues. The declarant must bear the risk and the cost of unpacking, weighing or any other operation involving the goods. Where the declarant wishes to have the goods independently analysed, s/he is responsible for the payment of any costs arising from such analysis.

### **10.3.4 Payment of duty on samples**

Save where examination of samples results in their destruction or irretrievable loss, duty, where due, must be paid or the goods assigned an approved treatment or use.

### **10.3.5 Waste and scrap**

Waste or scrap resulting from the destruction of samples must be assigned a Customs-approved treatment or use prescribed for third country goods. Waste and scrap must remain under supervision until it is declared for release for circulation, enters a Customs warehouse or is re-exported or destroyed in accordance with (*Article 182 UCC*).

## **10.4 Overtime Goods**

Non-Union goods in temporary storage shall be placed under a customs procedure or re-exported within 90 days (*Article 149 UCC*) the responsibility to ensure this requirement is met is that of the declarant for Temporary Storage. Failure to have the goods placed under a customs procedure or re-exported will result in a customs debt being incurred pursuant to *Article 79 UCC*.

Where non-union goods have not been placed under a customs procedure or re-exported within 90 days and customs have verified that the goods are still on hand they are then to be entered in the Overtime Goods Register. The declarant is to be informed that a customs debt has been incurred and requested to take immediate action to affect clearance, failure to do so will result in the forfeiture



of the goods and their transfer to the state warehouse for their disposal in accordance with *Articles 197, 198 and 199 UCC*.

A more recent version of this manual is available.

## **SECTION 11 – EXCEPTIONS TO GENERAL DECLARATION PROCEDURE**

### **11.1 Simplified Procedures**

Section 8 described the procedures for lodging a standard electronic customs declaration for release for free circulation, however in certain circumstances and subject to certain conditions Economic Operators who are considered compliant and trustworthy may be authorised for a simplified procedure.

This may take the form of a Simplified Declaration which allows the authorisation holder to submit a declaration that omits certain particulars of the standard declaration or the supporting documents that are required for a standard declaration. *(Article 166 UCC)*

Another simplified procedure is Entry In the Declarant's Records (EIDR) which allows the authorisation holder to lodge a customs declaration in the form of an entry in the declarants records, provided that the particulars of that declaration are at the disposal of the customs authorities in the declarants system when the entry in the records is made. *(Article 182 UCC)*

Further details on Simplified Procedures can be found [here](#).

### **11.2 Goods for diplomatic and consular representatives and other persons entitled to diplomatic status treatment.**

#### ***11.2.1 Persons/Institutions entitled to privileged treatment***

Special treatment is to be given in respect of goods imported: -

- (i) for the official use of an embassy (and goods imported by a diplomat or his/her family for personal use);
- (ii) for the official use of a Consular post (and goods imported by a Consular Officer or his/her family for personal use);
- (iii) by an Honorary Consular Officer for the official use of a Consular post;
- (iv) by non-diplomatic USA Consular employees or their families for personal use;

- (v) by the UN for official use, its publications and goods imported by the Secretary General or Asst. Secretaries-General or their families for personal use;
- (vi) by the Specialised Agencies of the UN for their official use, their publications and goods imported by the Executive Head of each Specialised Agency or his/her family for personal use;
- (vii) for official use by and publications of the following Institutions named in the Protocol on the Privileges and Immunities of the European Communities:-
  - (a) The European Parliament;
  - (b) The Council of the European Union;
  - (c) The European Commission;
  - (d) The Court of Justice of the European Communities;
  - (e) The European Court of Auditors;
  - (f) The European Investment Bank;
  - (g) The Economic and Social Committee;
  - (h) The Committee of the Regions;
  - (i) The European Commission of Human Rights; and
- (viii) for official use by and publications of the following Institutions:-
  - (a) The European Foundation for the Improvement of Living and Working Conditions;
  - (b) The European Radio Communications Office;
  - (c) The European Money Institute;
  - (d) The European Space Agency; and
  - (e) The International Criminal Court.

#### **11.2.2 Privileged persons general directions**

***Care is to be taken to prevent packages addressed to privileged persons being dealt with as ordinary merchandise. Such packages are not to be opened without special directions from the relevant Assistant Principal.***

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, the report, if any, being noted “*Diplomatic Bag*”.

Imported packages (other than Diplomatic Bags) consigned to the above-listed are to be released to the addressees free of duty and without examination on formal request being made to Revenue.

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.

#### **11.2.3 Release on request**

Applications to the Import Station in triplicate on the official notepaper of the Representative in the form indicated in *Appendix 4* must bear the official stamp of the Mission or Body concerned and must be signed by the Head of the Mission or Body or the Principal Consular Representative. Lists of persons entitled to diplomatic privilege are supplied by the Department of Foreign Affairs who are to be consulted in cases of doubt. Otherwise, the forms of application are to be noted “*allowed*”, signed and stamped, numbered in an annual series and recorded. One copy of the form is to be retained in the office of the relevant Assistant Principal. The original and the other copy of the form are to be forwarded to the Officer at the import office and when clearance has been allowed the forms are to be endorsed with the date and time of clearance, signed and stamped. One copy is to be retained on file at the import office and the other copy returned to the Mission or Body or the Principal Consular Representative.

#### **11.2.4 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.

#### **11.2.5 Contents of packages unknown**

Where the contents of a package are unknown, facilities are to be afforded, on request, for the opening of the package in the presence of an Officer by a member of the Mission concerned, but delivery is not to be allowed until the completed form of application has been received.

#### **11.2.6 Motor vehicles**

Instructions relating to motor vehicles are contained in the [VRT Instructions](#).

#### **11.2.7 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. 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.

#### **11.2.8 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. 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 personal goods imported by Consular Officers or 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 Consular employee concerned.

### **11.2.9 Other staff and officials**

The following staff and officials are entitled to import personal and household effects without payment of duties within twelve months of first installation: -

- (i) the administrative and technical staff of an embassy (and their families) provided that they are not Irish nationals or are non-permanent residents;
- (ii) non-diplomatic Consular employees [other than consular employees of the USA, to whom this time limit does not apply];
- (iii) officials of the UN as notified to the Department of Foreign Affairs;
- (iv) officials of the Specialised Agencies of the UN as notified;
- (v) members of the European Commission, Judges, the Advocate General, the Registrar and the Assistant Rapporteurs of the European Court of Justice and other officials and servants of the Communities named in the Protocol on the Privileges and Immunities of the European Union; and
- (vi) officials of the Institutions mentioned at the first paragraph of this section.

## **11.3 Returned Goods**

### **11.3.1 Introduction**

Relief is provided from Customs duties on Union goods being re-imported for free circulation. (*Articles 158-160 DA and Articles 253-256 IA*)

To qualify for relief the goods must be re-imported within three years from the date of export but in special circumstances this may be exceeded. Goods qualify for relief even where they represent a portion of the goods exported and the provision also applies where the goods consist of parts belonging to machines or other products exported.

In the case of goods originally imported at a favourable rate of Customs duty because of their use, e.g. end-use, the grant of the returned goods relief is subject to their being re-imported for the same purpose. Where the goods will not be used for the same purpose, the duty normally chargeable is to be

reduced by the favourable amount, if any, originally charged. However, where the favourable amount originally charged exceeds the amount normally chargeable at the time the goods are being re-imported and released for free circulation no refund is to be allowed.

#### **11.3.2 Normal rule - goods must not have received treatment abroad**

Normally goods, including outward processing goods, are not eligible for re-admission under the returned goods relief unless re-imported in the same state as they were exported. There are some exceptions to this outlined below.

#### **11.3.3 Re-importation of compensating products**

The above provisions also apply to compensating products (the product resulting from the processing operation) originally exported after inward processing. The duty chargeable on re-importation is that which would have been charged if they had been entered for free circulation on the date of re-export.

#### **11.3.4 Treatment abroad**

Exported goods may have received treatment abroad in the circumstances outlined below and still qualify for returned goods relief on re-importation:

- (i) where the goods have received treatment necessary to maintain them in good condition or handling which altered their appearance only; or
- (ii) where goods have received treatment or handling other than (i) but which proved to be defective or unsuitable for their intended use, provided that:-
  - (a) such treatment or handling was applied to the goods solely with a view to repairing them or restoring them to good condition; and/or
  - (b) their unsuitability for their intended use became apparent only after such treatment or handling had commenced.

Where the value is increased by the treatment/handling outlined in (ii), outward processing provisions apply in determining the duty payable. However, if it is shown that such treatment became necessary due to

unforeseen circumstances abroad, relief may be allowed **provided** the treatment did not exceed that necessary to enable the goods to continue to be used in the same way as at the time of export even if it resulted in an increase in value. (*Article 158 DA*)

#### **11.3.5 Documentary evidence on re-importation**

The importer/agent must normally present the MRN of the export declaration, information sheet INF 3 (see below) or an ATA Carnet issued in the Union, which identifies the goods. Goods may be released with relief being allowed if the period of validity of the carnet has expired **provided** that they are being re-imported within three years. Where other satisfactory evidence is available that the goods were originally exported from the Union the MRN or the INF 3 is **not** required.



### **11.3.6 Information Sheet INF 3**

(i) General

Form INF3 is used when it is probable that the goods will be returned to the Union via an office other than the export office. The INF 3 may be issued provided the Officer is satisfied that it relates to the goods being exported. The original and a copy are returned to the exporter for re-importation and the other copy is retained. The INF3 may be issued in respect of a proportion of goods and a number of INF3s may be issued to cover goods being exported. The latter situation could arise where goods are intended to be re-imported into a number of import offices.

(ii) Presentation of INF 3

Where an INF 3 is presented with a print out of the import declaration, the Officer, if satisfied, is to endorse the original and copy with particulars of the quantity re-imported and the MRN of the import declaration. The original is to be filed with the print out declaration and the copy forwarded to the Export Station for association with the copy filed there. Where the office of issue is in another Member State, the copy is to be forwarded to Central Transit Office, Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary for transmission to that office. In cases where an Officer is not satisfied with an INF 3, the form should be channelled through the Central Transit Office and arrangements will be made to have the form verified. In the absence of evidence of fraud, the goods may be released on the provision of security to cover the duty normally chargeable.

(iii) Verification of Information Sheet INF3

Officers may seek verification at re-importation of the issue of the information sheet from the office of issue. Verification should be sought where, at the time of import or at the post clearance audit stage, a doubt arises as to the veracity of the form.

The Central Transit Office is responsible for the co-ordination of requests for verifications of Forms INF3 received from both Irish import stations and other Member States. At the Central Transit Office the procedure used for the handling of requests for the verification of Forms INF1 (for Inward Processing) and INF6 (for Temporary Importation) is to be suitably adapted to deal with requests for verification of the INF3.

When a request for verification is received at the Export Station from the Central Transit Office, the Station copy of the relevant INF3 is to be compared with the INF3 received. A reply must be inserted in the appropriate box on the back of the latter form, which must then be returned to the Central Transit Office without delay.

#### **11.3.7 How Returned Goods are dealt with on the AEP system.**

Returned Goods relief is claimed by using one of the following codes in box37b of the re-import declaration in AEP .

- (i) F01: Relief from import duties for returned goods (Article 203 UCC)
- (ii) F02: Relief from import duties for returned goods ([\*Special circumstances provided for in Article 159 DA:agricultural goods\*](#))
- (iii) F03: Relief from import duties for returned goods ([\*Special circumstances provided for in Article 158 of the IA :repair or restoration\*](#))

Also the related original Export declaration should be declared by entering 1Q27 in box 44/1 along with the MRN of the Export declaration in box 44/2 of the re-import declaration.

## **SECTION 12 – PROHIBITIONS AND RESTRICTIONS**

### **12.1 General**

It is important for Officers to be aware that the importation of certain goods into the State may be prohibited or restricted. [\*Prohibitions and Restrictions\*](#) provides details of all prohibited and restricted goods at import and it can be accessed through RevNet. It should be noted that certain prohibitions and restrictions apply to all goods irrespective of their origin on intended destination while in the case of others there may not be a difficulty with intra-Union movement of such goods. If clarification of any matter relating to prohibitions or restrictions is required Officers should contact Prohibitions and Restrictions Unit at: - Tel 067 – 63376/63441, or e-mail [\*RevenueCustomsProhibitionsRestrictions@revenue.ie\*](mailto:RevenueCustomsProhibitionsRestrictions@revenue.ie)

### **12.2 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 in [\*Prohibitions and Restrictions\*](#)

- (i) Agricultural and Food Products;
- (ii) Drugs;
- (iii) Weapons;
- (iv) Counterfeit or Pirated Goods;
- (v) Indecent Articles, Publications, Video Recordings etc.; and
- (vi) CITES.

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

However, control of national import/export prohibitions and restrictions insofar as they relate to intra-Union movements of goods cannot be effected in the traditional manner without having reasonable grounds for suspecting that a national law is being breached.

### 12.4 Medical Products

For specific instructions relating to the control, detention, seizure, investigation and prosecution of offences relating to the importation/exportation of medicinal products and unauthorised or counterfeit medical preparations, (i.e. goods which come within the control and the remit of the Irish Medicines Board (IMB)) see [Manual on the Importation and Exportation of Medicinal Products and Unauthorised or Counterfeit Medical Preparations](#)



## **SECTION 13 – REPAYMENT AND REMISSION OF IMPORT DUTIES**

### **13.1 Introduction**

The following definitions apply to this section:

- (i) ‘Repayment’ means refunding of an amount of import duty which has been paid (*Article 5(28) UCC*)
- (ii) ‘Remission’ means the waiving of the obligation to pay an amount of import duty which has not been paid (*Article 5(29) UCC*)

### **13.2 Situations where import duties may be repaid or remitted**

- (i) **The amount in question was not legally owed** (*Article 116 UCC*)

Examples of this situation would be where duty was overpaid or where goods have been classified incorrectly, leading to payment of duty at a rate higher than that due under the correct tariff classification. Duty may also be repaid under this provision where goods have been “short-shipped”, i.e. where the quantity declared exceeds that actually landed.

Applications for repayment or remission under this provision should be made within 3 years of notification of the Customs debt to the debtor. In any case where Revenue discovers within the 3-year period that this paragraph applies, the amount of duty should be repaid or remitted. An application for repayment should not be sought in such circumstances: the official who discovers the overpayment is to initiate the repayment procedure.

It should be noted that Tariff Classification Regulations are regularly adopted and published to prevent disparities in the tariff classification of goods in the Combined Nomenclature. (The Combined Nomenclature is a classification system, which is based on the Harmonised System and is operated in all Member States of the European Union). These Regulations may have the effect of altering the rates of Customs duties that have been

applied prior to their adoption. Taking account of advice received from the European Commission, where the duties collected exceed the amount due under the Tariff Classification Regulation, the amount overpaid may be repaid under *Article 116 UCC*. A Tariff Classification Regulation does not have retroactive effect, however, where the principles which gave rise to the tariff classification adopted in the Classification Regulation were already applicable, then the effect of the Regulation may also be applied retroactively. Tariff Codes and related information can be obtained from the [Taric](#) website.

**(ii) Customs declaration is invalidated and the duties have been paid**  
*(Article 121 (1) UCC)*

In this situation a Customs declaration could be invalidated where, for example, goods which were entered for free circulation were actually intended to be entered to a Customs procedure not involving payment of import duties such as inward processing, Customs warehousing, etc.

Repayment of duty may be made subject to the Officers concerned being satisfied that: -

- (a) any use of the goods has not contravened the conditions of the Customs regime under which they should have been placed;
- (b) when the goods were declared, they were intended to be placed under another Customs regime, all the requirements of which they fulfilled; and
- (c) the goods will be entered immediately for the Customs regime for which they were actually intended. However, repayment may be allowed on goods which have already been re-exported provided the conditions at (a) and (b) have been complied with.

Note that the law governing the invalidation of declarations is contained in *Article 174 UCC* and *Article 148 DA*

Application for repayment should be made within **90 days** of the date of acceptance of the declaration.

- (iii) **Goods are rejected because on the date of acceptance of the import declaration they are defective or do not comply with the terms of the contract on the basis of which they were imported (*Article 118 UCC*)**

Defective goods include goods damaged in transit before arrival at the examination station or other approved place, or while deposited there awaiting clearance. Officers processing such repayment/remission claims should be satisfied that:

- (a) the goods were already defective or did not comply with the terms of the contract at the time of clearance of the goods from official custody;
- (b) the goods have not been used except for such use as may have been necessary to establish that they were defective or did not comply with the terms of the contract; and
- (c) the goods are re-exported.

At the applicant's request, permission may be given to destroy the goods or to have them placed for the purposes of re-exportation under the external transit procedure or Customs warehousing procedure. Where appropriate, a certificate of destruction should be obtained and retained in the repayment file.

Note that where goods have been destroyed *without prior customs approval*, any subsequent application for repayment or remission of the duty involved must be considered under the provisions of *Article 120 UCC* and *Article 180 IA*, and not under *Article 116 UCC*.

Duty is not to be repaid or remitted in respect of defective or non-complying goods -

- (a) which, before becoming liable to duty, were imported temporarily for testing, unless it is established that the fact that the goods were defective, or did not comply with the contract, could not normally have been detected in the course of such testing; or
- (b) where the defective nature of which was taken into consideration in the drawing up of the contract, in particular with regard to the price, in pursuance of which the goods were put into free circulation; or
- (c) which the importer sold after it was discovered that they were defective or did not comply with the terms of the contract.

Application for repayment or remission in such cases should be made within **one year** of notification of the customs debt to the debtor.

**(iv) Error made by the competent authorities**

*(Article 116 (1)c UCC)* deals with cases where Revenue may decide to remit uncollected duties as a result of errors on behalf of Customs authorities. TOR, International, CAP and Support Branch should always be consulted and in some circumstances, the EU Commission may need to be informed of these cases.

*Article 117 (2) UCC* deals with repayment/remission in cases where tariff quotas/ceilings or preferential rates of duty apply.

### **13.3 Extension of time limit in exceptional cases**

Applications received after the expiry of the time limit may be considered in exceptional cases only. Where an application received within the time limit cannot be dealt with due to the non-submission of documents or particulars, a claim may be considered provided a realistic time limit is fixed for the production of the missing documents/particulars and the applicant is so informed. If that time limit is exceeded, the application is deemed to have been withdrawn and the applicant is to be so informed immediately.



### 13.4 Cases where repayment or remission cannot be allowed

- (i) Where the only grounds relied upon for repayment or remission are:
  - (a) re-export/destruction for reasons other than those set out in this Section; and
  - (b) presentation of documents, for the purpose of obtaining preferential tariff treatment for goods declared for free circulation, which are subsequently found to be forged, falsified or not valid for that purpose, even where such documents were presented in good faith.
- (ii) The amount to be repaid or remitted is less than €10.

### 13.5 Application for repayment or remission

#### (i) Applicant

Application for repayment or remission may be made by the person who paid or is liable to pay the import duties or by the person who has taken over his/her rights and obligations. Application may also be made by the representative of that person who should indicate in what capacity s/he is making the application. (As indicated, no application is required where Revenue themselves discover within the 3-year period that the amount of duty was not legally owed).

#### (ii) Procedure

##### (a) Making the application

The application should be made, in one original and one copy, on a form conforming to the specimen and provisions in *Annex 33-07 DA*. Refund Officers should encourage use of this form for all applications for repayment/remission of customs duty. However, application for repayment or remission may also be made on plain paper, provided it contains the information appearing in *Annex 33-07 DA*.

(b) Receipt of the application

The official who receives the application should:

- endorse both the original and copy with the particulars as required by Box 14 of the form and return the copy together with an acknowledgement of receipt to the applicant (where a “plain paper” application has been made, a photocopy should be made) and retain a copy of the acknowledgment with the application in the repayment file; and
- enter the application in the Refunds Register (*C. & E. 1058*) and allocate a local station number to the application. The application, supported by all the documentary evidence should be made to the station through which the goods were cleared.

(c) Incomplete applications

Applications for repayment or remission may not be dealt with where all the information appearing in *Annex 33-07 DA* is not supplied. However, an application may be accepted provided it contains at least the information to be entered in Boxes 1 to 3, and 7 of the form. In these circumstances, a time limit should be set for the supply of any missing particulars and, if it is exceeded, the application is deemed to have been withdrawn. Note, however, that in such circumstances the applicant must be informed that his application is so deemed.

(d) Applications concerning CAP goods

Without prejudice to any provisions adopted under CAP, an application in respect of which an import licence or advance fixing certificate was produced when the relevant Customs declaration was lodged must also be accompanied by certification issued by the authorities responsible for issuing the licence/certificate attesting that the necessary steps have been taken to cancel the effects of that licence/certificate. However, this will not be required where the

grounds are a substantive error that has no effect on the attribution of the licence/certificate in question.

(e) Applications concerning incomplete article(s)

Where an incomplete article, or one or more parts of an article are re-exported, destroyed or placed in a Customs warehouse etc., the amount of duty to be repaid or remitted will be the difference between the amount of duty paid on the complete article and the amount which would have been chargeable on the remainder of the article if the latter had been put into free circulation in an unaltered state on the date on which the complete article was put into free circulation.

(f) Transfer of goods pending decision

Until a decision has been taken on the application for repayment/remission, the goods in respect of which repayment/remission of import duties has been requested should not be transferred to a location other than that specified in the application. However, if the applicant notifies the station in advance, the transfer may be allowed.

(g) Refusal of application

Note that where the application is to be refused, EU rules on the Right to be Heard allow a person to respond before an adverse decision is taken against him (see the Right to be Heard Manual). A statement confirming that this procedure has been carried out and the manner in which this was done should be entered on the file. The decision to refuse must be in writing and must state clearly the reasons for the refusal. The applicant should be informed of his right of appeal. Details of the appeal procedure are set out in the Tax and Duty Appeals Manual

### **13.6 Decisions on applications**

Where all the necessary information has been furnished by the applicant a decision should be given in writing. The decision must include all the particulars necessary for its implementation. Depending on the circumstances, some or all of the following particulars should appear in the decision:

- (i) all the information necessary for identifying the goods;
- (ii) the grounds for repayment including the legal basis (the relevant Article of the Customs Code and/or its Implementing Provisions) and the conditions satisfied by the goods justifying approval of the application;
- (iii) the use to which the goods may be put, depending on the options available, e.g. re-exportation outside the Community, entry for another Customs regime, delivery to a charitable organisation or destruction;
- (iv) the date by which the formalities governing repayment/remission must be completed, which may not be later than two months from the date of the notification of the decision to the applicant;
- (v) a statement indicating repayment/remission will not be made until the formalities have been completed;
- (vi) particulars of any conditions governing the goods pending implementation of the decision; and
- (vii) a notice informing the applicant that s/he must deliver the original decision to the Export, Warehouse or other Officer, as the case may be, when presenting the goods.

### **13.7 Authorised destruction**

Whenever an applicant is authorised to destroy goods under official supervision, there must be no cost to the State. Where such destruction results in the production of waste or scrap of a kind liable to duty and which is not being re-exported outside the Union or placed in a Customs warehouse, duty is payable on such goods as if they had been imported in that state.



### 13.8 Processing, filing and retention of documents relating to repayments

In the majority of cases, customs duty is collected by means of electronic customs declarations submitted to AEP and the processing and approval of repayments of such duty is to be performed locally. However, in exceptional circumstances, such as where the applicant is not registered for VAT or is non-resident, an Over Entry Certificate (OEC) must be issued to the Central Repayments Office (see below for details).

Repayment of customs duties collected by means of electronic customs declarations submitted to AEP should be effected as follows:

- (i) Normally, where there is no dispute regarding the amount of duty overpaid or the basis for the request and in situations other than the conclusion of a customs audit, repayment may be carried out by means of a 'corrected declaration'. This is a mechanism within AEP/eBiscus to amend a declaration which has already been processed through the system. In those circumstances the corrected declaration is deemed to be the application.
- (ii) Where the officer processing the corrected declaration requires further information/supporting documentation an application should be submitted in accordance with *paragraph 13.5*. In those circumstances or where a formal application has been submitted, details of the application and the outcome should be recorded on the local refunds register. A printed copy of the original declaration from AEP and supporting documentation should be placed on the file. This hard-copy then becomes the formal customs declaration for refund purposes. It should be endorsed with a statement indicating the circumstances of the refund and the amount to be repaid. Where the repayment is processed using a corrected declaration, the file reference for the repayment should be entered in the remarks box on the electronic declaration and a printed copy of the corrected declaration from AEP should also be placed on the file.

- (iii) Where an overpayment arises at the conclusion of a customs audit, for record purposes it should be processed using a 'short CI', which will generate a credit to the trader's account. An overpayment arising from a reduction in Anti-dumping Duty should be processed in the same way. (See section 12 of the Anti-dumping & Countervailing Duties Manual.) If a refund cheque is required, it may be obtained by initiating a refund in ITP. In addition, where the amount involved exceeds €2,500, an informational work item will be generated to the workgroup of the stations concerned;

Details of how to generate a negative, short CI, and a cheque refund are contained in the [\*AEP Staff Manual\*](#).

- (iv) Where a short CI is used to generate a repayment, the MRN of the original declaration or the related file reference should be entered in the comment box on the short CI. Where practical, the short CI entry number should be entered in the remarks box of the related declarations [This is a policy matter]
- (v) Where a corrected declaration was used to generate a previous repayment, the AEP system will have generated a new version of the same declaration and will have recalculated the liability and credited any repayment due to the trader's account in ITP.
- (vi) In the case of a corrected declaration, acceptance by the Officer concerned and subsequent processing in ITP will result in the duties overpaid being automatically credited to the trader's account. In the case of repaid amounts in excess of €10,000, an informational work item will be generated by the system and addressed to the Assistant Principal in charge of the station concerned;

- (vii) In the case of repayments made by means of a negative, short CI, an informational work item will be generated to the workgroup of the station concerned where the amount involved exceeds €2,500; and
- (viii) If the trader wishes to obtain a monetary refund of the amount credited to his/her account, this may be processed through the refund system in ITP and a cheque will be issued.

### **13.9 Use of Over Entry Certificate**

The OEC is prepared in triplicate on Form C & E No. 266. These forms are printed in book form and notes to assist in their completion are printed on the book cover. All applicable boxes must be completed and the local repayment reference number is to be inserted on each certificate. Completed certificates should be signed and dated by the refunds Officer and counter-signed and dated by his/her immediate superior; official names in block capitals, PPSN and telephone numbers should also be included. Appropriate levels of authority for approving refunds should be decided by local management.

Where the refund claim is in respect of an electronic customs declaration, the duty on which is deferred but not yet brought to account, the OEC should be clearly noted as follows: *“Do not refund until after the 15<sup>th</sup>/month/year”* (i.e. the month following that shown on the declaration). The OEC should be retained by the refunds Officer until the specified date and then forwarded to the Central Repayments Office.

Where applications for repayment of duty in respect of multiple declarations are being simultaneously allowed to a single payee, the completion of one OEC will suffice. In such cases, a schedule should be completed and annexed to copies 1 and 3 of the certificate.

Before sending the OEC to the Central Repayments Office, the refunds Officer should access the declarations concerned on the AEP system and note the fact

that the claim has been allowed. This is essential in order to avoid the possibility of the same refund being made more than once. Where a refund is not allowed, the declarations on the AEP system is to be noted accordingly with the reason supplied.

When completed, copies 1 and 2 (only) of the certificate are to be sent to the Central Repayments Office, Monaghan. Copy 3 is to be left in the book and retained as the station record. The local Refunds Register should be noted with the date on which the certificate is despatched. The trader's application for the refund and any supporting documents are to be attached to the declaration and retained at the station.

When the repayment is effected, the Central Repayments Office will return copy 2 of the OEC. This, together with the trader's application and any supporting documents should be filed. The Refunds Register is to be updated with the number and date of the payable order involved.

#### **13.10 Application for refund where a refund was previously applied for**

Where the AEP system indicates that a particular declaration was the subject of a previous refund and there is a balance properly refundable, the refund should be processed in the normal way, including, where appropriate, endorsement of the new refund claim and the subsequent outcome on a print out of the declaration and on the AEP system.

As stated above, where a corrected declaration was used to generate the previous repayment, the AEP system will have generated a new version of the same declaration and will have recalculated the liability and credited any repayment due to the trader's account in ITP. Where the earlier repayment was processed using a short CI, the short CI will include a cross-reference to the related refund application file or MRN of the declaration in the comments box.

#### **13.11 Refunds notified to VIMA on Form C. & E. No. 120**



Where it has been necessary to inform VIMA of a refund the reverse of the hard-copy declaration used for processing the refund is to be noted to this effect.

### **13.12 Verification of claims by the Central Repayments Office**

From time to time the Central Repayments Office will randomly select a number of repayment claims for verification. That Office will telephone the station where the claim was processed, quoting the relevant station sequential number and the details being verified. The station Officer should verify the particulars quoted by comparison with the relevant station register. Discrepancies are to be fully investigated and the outcome reported to the relevant Assistant Principal.

### **13.13 Reports**

Where the provisions of the second subparagraph of paragraph 1 of (*Article 116 (1) c UCC*) have been applied - i.e. where the failure to apply the reduced or zero rate of duty to the goods was the result of an error on the part of the Customs authorities themselves - a list of such cases together with a short summary of each case must be forwarded to the Commission during the first and third quarters of each year for all cases arising during the preceding half year. TOR, International, CAP and Support Branch, contact the Regions/LCD in January and July each year seeking details of any cases arising in the previous half year. Where no such cases arise a “nil” return should be forwarded.