

CUSTOMS IMPORT PROCEDURES MANUAL

SECTIONS 4 - 6

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SECTION 4 – IMPORT CONTROL SYSTEM

4.1 Introduction

All ships and aircraft carrying goods into the customs territory of the Union are required to provide specific details in advance of their arrival. This is done by submitting an Entry Summary Declaration (ENS) to customs at the first port or airport of entry.

4.2 Law (*Article 127 UCC*)

Union legislation requires that an ENS must be lodged at the first point of entry into the customs territory of the Union before:

- the arrival of goods in the customs territory of the Union, or
- the loading of containerised cargo in deep-sea traffic commences.

The ENS must be lodged electronically and must contain the data as set out in *Annex 9* of Appendix A TDA. It should be noted in particular that the ENS is in addition to the existing electronic customs declaration (which is made through the AEP system) which continues to be required in order to clear the goods through Customs.

4.3 The Import Control System (ICS)

ICS is an EU wide electronic system for the lodging, handling and processing of an ENS, including the issuing of a Master Reference Number (MRN) for each ENS, the exchange of safety and security risk analysis results between Member States and the handling of diversions.

4.4 Who is required to submit ENSs?

Responsibility for ensuring the ENS is lodged lies with the Carrier of the goods – this will be the shipping line or airline that actually carries the goods to Ireland. But remember, the ENS is only required in the case of goods arriving directly into Ireland from outside the EU. A third party may, with the Carriers agreement, lodge the ENS.

4.5 When are ENSs required?

Safety and security controls for imports will be carried out by Customs Authorities at the first point of arrival of goods into the EU. Accordingly, here in Ireland an ENS will only be required in respect of imported goods *where Ireland is the first point of arrival of those goods into the EU (i.e. direct imports from non-EU countries which do not arrive in Ireland via another Member State or freight which remained on board and as a result did not require an ENS at the first point of arrival in the EU)*. In this regard, it is important that all stations that have direct import traffic from a non-EU country are aware of that traffic and ensure that the carrier lodges or causes to be lodged ENSs in respect of same.

Indirect imports (i.e. those that are imported via another Member State and subsequently transported to Ireland) will be subject to safety and security risk analysis by Customs Authorities in the country of the first place of arrival of the goods into the EU.

Safety and security controls will apply to the arrival of goods into the customs territory of the Union by land, sea and air. However, here in Ireland, all land arrivals are via another Member State so the safety and security controls will only arise in respect of sea and air traffic (where Ireland is the first point of arrival into the EU).

4.6 Time limits

The time limit for lodging the ENS varies according to the mode and duration of transportation carrying the goods into the customs territory of the Union:

MARITIME TRANSPORT	TIME-LIMIT
1. Containerised cargo other than short-sea shipping	At least 24 hours before loading onto the vessels on which the goods will enter the customs territory of the EU
2. Bulk or break bulk cargo other than short sea shipping	At least 4 hours before the arrival of the vessel at the first port of entry into the customs territory of the Union
3. In case of goods coming from: - Greenland, - the Faroe Islands - Iceland - Ports of the Baltic sea, the North Sea, the Black Sea and the Mediterranean Sea, - all ports of Morocco	At least 2 hours before arrival of the vessel at the first point of entry into the customs territory of the Union
4. Between a territory outside the customs territory of the Union and the French overseas departments the Azores, Madeira or the Canary Islands, where the duration of the voyage is less than 24 hours	At least 2 hours before arrival at the first point of entry

AIR TRANSPORT	TIME-LIMITS
1. Duration of less than 4 hours	Actual departure
2. Duration of 4 hours or more	At least 4 hours before the arrival of the aircraft at the first airport in the customs territory of the Union

4.7 Location where an ENS is to be lodged

An ENS must be lodged electronically to ICS at the customs office of entry i.e. the first port/airport of call in the customs territory of the Union, in order for this office to perform risk analysis for safety and security purposes. The customs office of entry is the customs office geographically competent for the place where the goods are brought into the customs territory of the Union.

Where goods dispatched from a non-Union country are moved between different Union ports or airports and leave the customs territory of the Union temporarily, safety and security risk analysis is only performed at the customs office of entry where the goods are brought into this territory for the first time. If, however, the vessel calls at a port outside the EU between calls at EU ports, a new safety and security risk analysis must be performed by the customs office competent for the EU port where the vessel first calls after re-entering the customs territory of the Union.

4.8 Content of ENS

The data that is to be provided in the ENS for each particular mode of transport is set out in the Tables in *Annex 9* of Appendix A of the TDA and the related explanatory notes. If the person lodging the ENS and all the consignees are AEOs or the goods are postal or express consignments, the ENS can be completed with reduced information.

4.9 Exceptions

(Article 104 of the DA)

An ENS will not be required for the following goods:

- (a) electrical energy;
- (b) goods entering by pipeline;
- (c) items of correspondence;
- (d) household effects as defined in Article 2(1)(d) of Council Regulation (EC)

No 1186/2009 of 16 November 2009 setting up a Union system of reliefs

from customs duty (1), provided that they are not carried under a transport contract;

- (e) goods for which an oral customs declaration is permitted in accordance with Article 135 and Article 136(1) provided that they are not carried under a transport contract;
- (f) goods referred to in Article 138(b) to (d) or Article 139(1) which are deemed to be declared in accordance with Article 141 provided that they are not carried under a transport contract;
- (g) goods contained in travellers' personal baggage;
- (h) goods moved under cover of the form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- (i) weapons and military equipment brought into the customs territory of the Union by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;
- (j) the following goods brought into the customs territory of the Union directly from offshore installations operated by a person established in the customs territory of the Union:
 - (i) goods which were incorporated in those offshore installations for the purposes of their construction, repair, maintenance or conversion;
 - (ii) goods which were used to fit or equip the offshore installations;
 - (iii) provisions used or consumed on the offshore installations;
 - (iv) non-hazardous waste from the said offshore installations;
- (k) goods entitled to relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963, other consular conventions or the New York Convention of 16 December 1969 on special missions; EN 29.12.2015 Official Journal of the European Union L 343/53
(1) OJ L 324, 10.12.2009, p. 23.
- (l) the following goods on board vessels and aircraft:
 - (i) goods which have been supplied for incorporation as parts of or accessories in those vessels and aircraft;

- (ii) goods for the operation of the engines, machines and other equipment of those vessels or aircrafts;
- (iii) foodstuffs and other items to be consumed or sold on board;
- (m) goods brought into the customs territory of the Union from Ceuta and Melilla, Gibraltar, Heligoland, the Republic of San Marino, the Vatican City State, the municipalities of Livigno and Campione d'Italia, or the Italian national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio;
- (n) products of sea-fishing and other products taken from the sea outside the customs territory of the Union by Union fishing vessels;
- (o) vessels, and the goods carried thereon, entering the territorial waters of a Member State with the sole purpose of taking on board supplies without connecting to any of the port facilities;
- (p) goods covered by ATA or CPD carnets provided they are not carried under a transport contract.

The waiver for goods valued less than €22 remains in place until the update to the ICS system is complete.

The rules relating the Postal consignments are as follows:

Until the upgrade of the ICS system an entry summary declaration is not required for goods in postal consignments. Once this upgrade to ICS is complete risk analysis on goods in postal consignments that exceed 250g should be carried out at the time of their presentation on the basis of the customs declaration or the temporary storage declaration.

By 31 December 2020 the Commission shall review the situation for goods in postal consignments taking into account the use of electronic means by postal operators covering the movement of goods.

4.10 International agreements

An ENS is not required in cases provided for in international agreements concluded by the EU with a third country in the area of security. Such agreements currently exist with Norway, Switzerland (incl. Liechtenstein) and Andorra. The agreements provide that the Contracting Parties must introduce

and apply to goods entering their customs territories the specified customs security measures, thus ensuring an equivalent level of security at their external borders. The Contracting Parties have waived the application of the customs security measures where goods are carried between their respective customs territories.

4.11 Content, accuracy and completeness of the ENS filing

Officers must be able to identify the person (or persons) responsible for compliance with this requirement. Therefore, all the data elements prescribed in *Annex 9* of Appendix A of the TDA for the particular mode of transport or for express consignments that are covered by the ENS filing must be contained in it. The filing must be completed in accordance with the Explanatory Notes in *Annex 9* of Appendix A of the TDA . Generally ICS will only accept completed ENSs.

If the declarant learns later that one or more particulars contained in the ENS filing have been incorrectly declared, the provisions on amendments apply.

The lodging of a declaration signed by the declarant or his representative renders him responsible under the provisions in force for:

- (i) the accuracy of the information given in the declaration;
- (ii) the authenticity of the declaration; and
- (iii) compliance with all the obligations relating to the entry of the goods in question under the procedure concerned.

4.12 The link between ENS and the subsequent summary declaration for temporary storage or customs declaration

Under EU rules, Non-Union goods presented to customs are required to be covered by a summary declaration for temporary storage which must be lodged by or on behalf of the person presenting the goods, no later than at the time of

presentation. In practice the ENS is considered sufficient to meet this requirement.

4.13 Responsibilities of Import Stations in relation to control procedures for Entry Summary Declarations

4.13.1 Introduction

All import stations have responsibility for putting a programme of control checks in place in respect of ENSs. The programme should form part of the station business plan and appropriate structures should be in place to deliver the business plan targets.

4.13.2 Control Procedures

The ENS, when accepted by ICS, will be subjected to electronic risk analysis based on EU-agreed common risk rules using the ESKORT risk engine. Where risk analysis identifies a risk(s) associated with a goods item, the details will be sent to the Risk Analyst (National Freight Intelligence Unit [NFIU]) for further evaluation. Following intervention by the Risk Analyst, the final risk analysis results will issue from the risk engine to ICS and will be signalled to the Station by means of a Transaction Review (TR) in the workflow part of ITP. If no intervention is made by the NFIU, the result of the Risk Analysis will issue to the Station.

Where, following intervention by the Risk Analyst, a genuine risk is still considered to exist, the final risk results will be signalled to the Import Station and the trader will be notified of the requirement to hold the goods pending clearance from Customs. The following are the types of Risk routings and the corresponding controls to be carried out by Officers that may arise:

- | | |
|-----------------|--|
| Green routing: | no risk identified, routing will be notified immediately to ICS. |
| Orange routing: | a documentary check is required to be carried out. |

Red routing: a physical examination check is to be carried out.

Officers should carry out the type of control e.g. physical, documentary etc. as indicated by the risk analysis result. When the control is performed the control result must be entered in ICS.

In the case of maritime container cargo only, it is also possible that A Do Not Load notification will issue to the Declarant – this requires the declarant to ensure that the goods are not loaded in the port of Departure. In such cases, the station should ensure that, on the eventual arrival of the means of transport in the Union, these goods have not been loaded on the ship.

For further information please see the *Import Control System (ICS) User Manual*

4.13.3 Verifying that ENS have been received for all relevant goods

Officers will need to verify that ENSs have been received for **all** goods that have arrived from a third country.

To do this the Officer will need to perform a search in ICS using a number of different parameters, depending on whether they are based in a port or an airport. If the Officer is based in a **port**, he/she will need to do the following:

On the ICS Search Screen:

- In Transport Mode at Border – select “Sea transport”
- In ID Crossing Border - enter the IMO number of the vessel
- In Expected Date of Arrival From/To – enter the date/date range that the vessel is expected to arrive.

If the Officer is based in an **airport**, he/she will need to do the following;

On the ICS Search Screen:

- In Transport Mode at Border – select “Air transport”
- In Conveyance Ref Number – enter the flight number (alpha characters must be in capitals and not lower case)

- In Expected Date of Arrival From/To – enter the date that the flight is expected to arrive.

In either of the preceding cases, if there are ENSs lodged matching the search details entered then a list will be displayed on the Search Results screen.

Checking these ENS against the manifest presented on arrival of the vessel/flight will enable the Officer to verify whether all goods on board are covered by an ENS or are exempt.

4.13.4 Spot checks to ensure quality of data on an ENS

In addition to the mandatory TRs generated by a safety and security risk, further transactions should be selected for checking on a random/spot check basis. The nature, frequency and targeting of these will be a matter for the Officer having regard to the station business plan targets.

It is important that the quality of ENS data is monitored and spot checks should be carried out on an ongoing basis for this purpose and the results recorded.

Where data quality issues arise, these should be raised with the declarant.

Particular data issues to bear in mind include:

- Goods description
- Place of loading or unloading
- Subsequent office

Further details are set out in the Guidelines on acceptable and unacceptable terms for description of goods for exit and entry summary declarations during the UCC transitional period.

Cases of non-compliance involving any obligation relevant to ICS, e.g. submit declarations, declarations to be correctly completed, hold goods pending clearance, etc., should be reported immediately to the relevant Assistant Principal for a decision on further action.

4.13.5 Administrative penalties

Administrative penalties may be imposed for non-compliance with customs requirements, particularly in relation to the content and quality of documentation, including ENS. Therefore, as part of their ongoing monitoring, checking and recording of ENS, for content and quality purposes in particular, Officers need to be aware of this facility as a means of promoting compliance on an ongoing basis.

The relevant instructions on the imposition of [administrative penalties](#) outline the procedures which should be followed.

4.14 Responsibilities of Risk Analyst - NFIU

The NFIU has been given the responsibility of National Risk Analyst in relation to safety & security. It is the NFIU that is responsible for reviewing the results of the automated risk analysis performed by ESKORT to ensure that they are appropriate.

When the risk engine has completed processing of an ENS and any item has been hit by a risk rule a text message (and email) alert is sent to the Risk Analyst detailing the nature of the hit and the number of items involved. Within the predefined time frame the Risk Analyst is required to:

- intervene on all cases that have received a hit from the risk engine;
- examine the ENS details and carry out basic risk analysis and determine if they have reason to believe that the goods item poses a true risk;
- based on that analysis decide if the 'routing' of the item needs to be upgraded, downgraded, or remain as is. Essentially the Risk Analyst is deciding whether there is a requirement that for a full physical examination, a documentary check or whether the goods need to be controlled at all;
- all other items on the ENS should be examined to see if they also merit a change in their routing based on the risk analysis carried out by the risk analyst;

- once the Risk Analyst is satisfied with their determination the risk results can be released.

A more recent version of this manual is available.

SECTION 5 - IMPORTS BY SEA

5.1 Law on Ships' Reports

All ships arriving direct from a third country (whether laden or not) and ships that are not an Authorised Regular Shipping Service must make a report within twenty-four hours of arrival. The master, ship's agent or person authorised by the master can make the report. ([Article 133 of the UCC](#) and Sect. 50, Customs Consolidation (CC) Act, 1876).

The report is to be lodged with Revenue before bulk is broken i.e. before the discharge of the cargo from a ship, except where allowed by Revenue or at ports where goods may be landed into transit sheds/compounds. ([Article 133 of the UCC](#)) and Sect. 50, CC Act, 1876).

If the master fails to make a correct report, a penalty of €125 is to be imposed and the goods may be detained and removed to the State Warehouse until reported, or the omission explained to Revenue. (Sect. 51, CC Act, 1876).

Where bulk is broken, or an alteration is made to the cargo to facilitate unloading, or if any part is destroyed etc. or any package opened, unless Revenue is satisfied, a penalty of €125 is to be imposed. (Sect. 53, CC Act, 1876).

5.2 Vessels arriving from other Member States

Vessels arriving from within the EU do not have to report if they are an "Authorised Regular Shipping Service" vessel. An "Authorised Regular Shipping Service" is a service that carries goods in vessels that operate only between ports (other than Freeports/Freezones) situated in the customs territory of the Union. All customs authorities in each EU port of call are required to approve the service and vessels must carry a valid certificate from the issuing

Customs authority. The fact that a formal report is not required does not relieve the responsibilities in relation to payment of light dues. (See *Light Dues Collection Procedures Manual*).

All other vessels (i.e. not an Authorised Regular Shipping Service) must make a report within twenty-four hours of arrival.

5.3 Form of report and particulars required

- (i) A report is made in duplicate on *General Declaration Inwards* IMO FAL Form 1 (formerly C & E 925) and an *eManifest* is to be lodged detailing all of the cargo on board. Information on the eManifest can be found by accessing the following [link](#) “Nil” eManifests are to be lodged, when appropriate.
- (ii) Sea-fishing and other products from the territorial sea of a third country taken by and imported in ships registered in the EU may be landed without being included in the report. This also applies to products obtained from the territorial sea of a third country on board factory-ships registered in the EU. These products are exempt from import duties when they are released for free circulation. ([Article 208 of the UCC](#)). However, fresh fish taken from the territorial sea of a third country by a ship registered outside of the EU must be reported regardless of where the ship importing the fish is registered.
- (iii) Passengers’ baggage may also be landed without being included in the report.
- (iv) While each consignment of goods should be reported separately, giving the marks and numbers of the various packages, some latitude may be allowed.

- (v) A general description “... *bags of mail parcels and/or letter post*” is sufficient for third country mail for collection by the postal authorities. The procedures contained at [Para 7.3](#) are to be followed for postal consignments from third countries. Officers should from time to time check that mails landed are delivered and collected by the postal authorities or their authorised agents.
- (vi) Particulars of goods remaining on board for other EU ports or for exportation need not be insisted upon. These are to be reported as “*General cargo R.O.B for*”
- (vii) The net tonnage of the ship shown on the report can be verified by reference to the Certificate of Registry.
- (viii) The Officer who receives the report, or documents accepted in lieu of, is to stamp all documents received with the official date stamp.
- (ix) Formal report is required for any vessel arriving direct from another EU Member State and carrying both third country and EU goods unless the vessel is an Authorised Regular Shipping Service Checks for national prohibition/restriction control purposes should be carried out on arrival.. “Groupage” sub-manifests are also required in respect of “groupage” cargo in these circumstances.

The restriction on the breaking of bulk (see *Para 5.10* below) no longer applies in respect of Union goods and the discharge of these should not be delayed.

5.3.1 Boarding and rummage of ships

Arrangements for the boarding of ships from third countries: -

- (i) normally, attendance for the sole purpose of boarding will be confined to the hours of 8 a.m. to 8 p.m. Monday-Friday;
- (ii) boarding outside these hours or on Public Holidays may be arranged by local management where there is suspicion or where the perceived risk warrants it; and

(iii) boarding of “quick-turn-round” vessels such as regular ferry services between Ireland and other Member States will be as directed by the relevant Assistant Principal.

Boarding of vessels engaged in intra-Union trade is to be performed in such manner as not to impede the free movement of goods and discharge of cargo.

Ships not boarded

In the case of ships not boarded, local arrangements are to be made with masters/agents for the delivery of documents at least two hours prior to departure but in any event not later than twenty-four hours after arrival.

Rummage of Ships

A full rummage should be carried out on vessels where risk analysis, reliable information etc. suggests the necessity for such. Only staff trained in deep rummage techniques and attendant safety requirements may carry out deep rummage.

5.4 Additional documents required

A copy of the ship’s stores declaration signed by the Officer must be presented with the report. Delivery of the certificate of pratique (health) (see *Para 5.5* below) and/or Form “Surveys 107” (see *Para 5.6* below) may be required at the time of making a report.

5.5 Certificate of Pratique (health)

The Certificate of Pratique (health clearance) issued to the master by the Officer at the previous port is to be produced at the time of the *first* report after the arrival of a ship from ports or places other than in the EU.

5.6 Grain-laden ships

When the Officer becomes aware that a ship laden with grain is arriving the Marine Surveyor is to be informed as soon as possible. Form “Surveys 124” is to be used when the communication is made in writing. In urgent cases where such a course is not followed the form is to be sent later. Supplies of the form

can be obtained direct from the Department of Transport, Leeson Lane, Dublin 2.

The master of a ship (unless exempt) arriving with a grain cargo from a port outside Ireland is required to hand in Form “Surveys 107” or its equivalent at the time of report. Copies may be obtained at any Mercantile Marine Office. It is to be dispatched to the Marine Surveyor, Marine Survey Office, Marine Safety Directorate, Department of Transport, Leeson Lane, Dublin 2 (Tel: 01 – 6783400 Fax: 01 – 6783409) who should also be informed of a failure or refusal to hand in the form.

Exemptions

These requirements do not apply to any ship with grain not bound for a port in Ireland, which would not have come into port but for weather or other circumstance that the master/owner of the ship could not have prevented.

Notes:

“*Grain*” includes wheat, maize, oats, rye barley, rice, pulses and seeds.

“*Ship arriving with a grain cargo*” means a ship carrying a quantity of grain exceeding one-third of the ship’s registered tonnage, reckoning 100 cubic feet or 2 tons weight of grain as equivalent to 1 ton of registered tonnage.

5.6.1 Ships’ Casualties, wreckage, etc.

The master is required to report details of any wreck, etc., picked up on the voyage and the Officer who receives the report is to forward this information, together with details of any casualty, e.g. collision, foundering, fire to the ship, to the Receiver of Wreck. (See [Receiver of Wreck](#))

5.6.2 Ships’ surplus stores

The master must deliver a ship’s stores declaration on IMO FAL Form 3 (formerly C. & E. No. 927) to the Officer. Livestock on board, and firearms and ammunition, which form part of the ship’s equipment, must be included. Articles, which are bona fide ship’s equipment and not surplus stores, need not be included. Details of “low duty” stores are not required.

5.7 Acceptance of reports

The Officer who receives the report is to see that the necessary information and accompanying documents are furnished and to countersign the Master's signature.

5.8 Numbering and endorsement of reports

All reports when accepted are to be endorsed with the official date stamp and signature of the Officer accepting it.

Reports are to be numbered consecutively, a new series being started each year. A separate series of numbers may be used for ships reporting in ballast, i.e. ship entering a port with no cargo on board. Every book or document relating to the ship is to bear the year and the ship's rotation number thus: 07/301

5.9 Disposal of reports, etc.

The original report and Certificate of Pratique (where furnished) are to be filed locally. The duplicate is to be compared with the original and any alteration initialled. The duplicate is to be sent as soon as possible to the station of discharge, if different to the import station.

5.10 Breaking bulk before report

When a ship carrying third country goods arrives outside the hours of normal attendance for reporting, the Officer in charge, on receipt of a request in writing and on reasonable grounds, may allow bulk to be broken and declarations to be acted on before report has been made. Care must be taken that all health, Revenue and statistical interests are safeguarded and that the ship's eManifest is lodged with Customs before bulk is broken. Permission to break bulk prior to reporting does not relieve the necessity of reporting within twenty-four hours after arrival.

5.11 Imports of Third Country Excisable Products into a Tax Warehouse

Excisable goods will be declared to Customs at the point of arrival in the State on the AEP system. The goods will be declared for tax warehousing on the

Electronic Customs Declaration and any liability for Customs duty must be paid or secured on the Electronic Customs Declaration at this point..

The goods will be routed orange in AEP. If the goods are subsequently re-routed green by Customs staff, they should advise the relevant Officer with responsibility for supervision of the tax warehouse of destination, via e-mail, of the relevant Electronic Customs Declaration number and type/quantity of goods.

Form C&E 1021 must be completed requesting that the goods be moved to the relevant warehouse. A copy of this form together with a copy of the Electronic Customs Declaration should accompany the goods and be retained by the Warehouse keeper.

The Warehouse keeper must return a receipted copy of the C&E 1021 to customs at the import station. A further copy of the C&E 1021 must be provided to the Officer who will retain it in the trader records.

All containers should be secured using the consignor's seals and must be kept intact until arrival at the warehouse.

5.12 Fishing boats

All Fishing boats registered outside the EU must report and fishing boats registered in the EU must report if arriving from a third country or third country territorial waters.

5.13 Yachts

Yachts are not required to formally report on arrival from a third country. However, in the case of all arrivals outside of the EU and yachts from EU

countries with third country goods or prohibited or restricted goods on board, the master must advise Revenue of arrival.

5.14 Calling ships

Ships with third country goods on board remaining in port for less than 24 hours are not required to report if calling only for fuel, for the taking on board of provisions required for the proper equipment of the ship or by reason of stress of weather provided no cargo or passengers are landed or taken on board.

5.15 Visiting cruise liners

Regional managers may grant special facilities for visits made by ships to a port or to successive ports in Ireland in the course of a holiday cruise where the journey commences from, calls at, or terminates in a non-EU port under the following conditions:

- (i) Sufficient notice of the time of arrival accompanied by application on Form C. & E. 200 for attendance of Officers, must be given for each point to which the vessel is to call;
- (ii) No cargo is to be landed or taken on board;
- (iii) The master is to give a written undertaking at each point of call that s/he will allow reasonable quantities (as outlined in the *Ship Stores Manual*) of dutiable stores for consumption on board the vessel by the passengers and crew and that s/he will not allow any ship's dutiable stores to be landed in the State;
- (iv) The vessel is not to be open to visitors but a small number specially authorised in writing by Revenue may be permitted;

- (v) A report of the vessel is to be made at the first point of call and any payment of light dues is to be made there. Clearance outwards, via any subsequent points of call, is to be obtained at the first point of call in respect of a vessel departing directly for a third country from its final port of call within Ireland;
- (vi) Passengers are allowed to disembark provided that any baggage landed is firstly notified to Revenue; examination of the passengers, including those who are to proceed overland to join the ship at another point in Ireland, should be reduced to a minimum. Handbags and any other small articles of baggage may, on landing, be subject to examination if deemed necessary by Officers.

Applications are dealt with at the first point of call in Ireland. When allowed, all the proposed points of call are to be specified on the form C&E 200 and the applicant is to be informed of the conditions. Where points of call are in another Region, an advice is to be sent to that Region. Report is not required at these points of call, or clearance outwards, unless bonded stores are shipped. Reasonable quantities of duty-free stores may be left out for consumption on board by the passengers and crew. No charge is to be raised for attendance given solely for the examination of baggage.

5.16 Government ships

Government owned ships in the service of Ireland or of foreign States are not required to report.

5.17 Containers

(i) General

The Assistant Principal in charge of the port may, having regard to the level of risk identified, arrange for examination of declarations to be undertaken and compared with and verified against the operator's records in a number of cases to be determined locally. Any discrepancies discovered e.g. a shortfall in the

number of containers landed compared to the number declared, should be investigated.

In addition, arrangements should be made to have occasional spot-checks carried out on containers in compounds by comparing company records to manifests. These should not cause undue delay to the carrier and could involve calling for CMR (International Carriage of goods by Road) notes and, where applicable, clearance dockets.

(ii) Examination of Containers

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

5.18 Ships discharging at successive ports

If a ship carrying third country goods discharges cargo at successive ports a full report of the cargo to be landed is to be made at each port and the cargo discharged at each port is to be accounted for at that port. Each port is to deal with its own discrepancies and adjustments. When it is stated, as an explanation of a shortage of goods reported, that they have been landed at another port, the statement is to be verified by contacting that port. However, the full bulk cargo may be reported and declared at the first port of arrival. Staff at that port should contact staff in successive ports with regard to the “writing off” of any licences and the verification of outturn certificates. If it is found that there are discrepancies between the amount initially declared and that actually landed, an explanation should be sought from the declarant. To facilitate cargo remaining on board for discharge at successive ports, a printout of the eManifest should be endorsed at the first port of arrival, indicating that the bulk cargo is in free circulation. The endorsed copy manifest should be returned to the declarant so that it can accompany the goods to successive ports.

5.19 Parcels list

Small packages of merchandise and gifts of third country goods not on the ship’s report or on IMO FAL Form 4 (formerly Cu. No. 142) are to be listed on

Form Cu. No. 143 which is to be produced to the Officer and attached to the ship's file.

5.20 Failure to make a proper report, etc.

The Officer is to examine the arrival sheets in order to satisfy himself/herself that all ships have been reported within the time allowed. If the relevant HEO is satisfied that delay in making report or reporting incorrectly is not deliberate or is due to unavoidable causes, the explanation may be accepted. In other cases (including refusal to answer questions relating to the ship, voyage, etc.) the facts are to be reported to the relevant Assistant Principal without delay.

5.21 Inspection of harbour authorities' records, etc.

Every opportunity is to be taken to verify the particulars in the Station Arrival Books by reference to such records of the local harbour authorities etc. as may be available. Where no local records are kept, Officers should, as far as possible, satisfy themselves by local inquiry, that all third country arrivals are accounted for. An occasional comparison of the Report Books with the relative Arrival Book should be arranged. There is no legal authority to demand the production of harbour authorities' records, etc. so these may be inspected only with the consent of the local custodian or of the authorities concerned.

5.22 Relationships with port officials and others

Staff are to ensure that the official Customs presence in ports does not give rise to friction with port or shipping staff, other service agencies or travellers. Officers are to exercise their powers with discretion and tact and in accordance with guidelines relating to the exercise of these powers. Officers should ensure that the Charter of Rights is adhered to in respect of all dealings with Revenue customers.

As part of Revenue's ongoing trade facilitation initiative, an MOU (Memorandum of Understanding) programme has been undertaken. Under this

programme, a number of MOUs have been concluded with sea transport operators and port authorities. Such MOUs are agreed by the Customs Liaison and Joint Operations – Drug Law Enforcement Unit, and on completion are serviced and monitored by nominated Customs Liaison Officers in the Regions.

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

[...]

Further details on these partnership agreements and the list of Customs Liaison Officers nominated to liaise with companies regarding MOUs are available from Customs Liaison and Joint Operations – Drug Law Enforcement Unit, Ashtowngate, Navan Rd., Dublin 15, .

SECTION 6 – IMPORTS BY AIR

6.1. Law and General Procedure

6.1.1 General legal position and impact

Aircraft arriving in or departing from Ireland are governed, as far as Revenue is concerned, by the [Customs and Excise \(Aircraft\) Regulations, 1964](#) and the [Customs and Excise \(Aircraft\) \(Amendment\) Regulations, 1967](#). These Regulations were amended by [Article 11 of S.I. No. 431 of 1992](#) with regard to intra-Union flights and traffic.

Military aircraft are not to be regarded as coming within the provisions of these Regulations and their operations are not to be interfered with by Officers, but any suspicion of illicit traffic by such aircraft is to be brought to the notice of the relevant Assistant Principal.

The general effect of the Regulations is that:-

- (i) aircraft arriving in Ireland, save as permitted by Revenue (see para. [7.6](#) below), must first land at a Customs airport and all Customs formalities in relation to the aircraft, its cargo, stores and passengers must be completed there. In Ireland the main customs airports are Dublin, Cork and Shannon. [In addition a number of minor airports have been approved to receive flights from abroad but subject to restrictions as regards the type of flights and certain conditions as regards prior notifications etc. (see paragraph for further information)]. (Articles 7, 8 and 9 of the [1964](#) to [1967](#) Regulations as amended).
- (ii) the landing of any aircraft coming from abroad other than at a Customs airport must be shown to be a forced landing and must be reported forthwith to an Officer or to a member of the Garda Síochána; (Regulations 7 and 20 (1)(a) of the [1964](#) to [1967](#) Regulations as amended).

- (iii) aircraft departing on a flight to a destination outside the Customs territory and/or the fiscal territory of the EU, must not, save as otherwise permitted by Revenue, depart from any place other than a Customs airport;
(Regulation 10 of the [1964](#) to [1967](#) Regulations as amended)
- (iv) an Officer has a right of access to all aerodromes, whether Customs airports or licensed aerodromes, and a right of boarding and inspecting any aircraft and any goods loaded thereon. (Regulation 23 of the [1964](#) to [1967](#) Regulations as amended)

The penalty for a breach of the [1964](#) to [1967](#) Regulations as amended is that provided by [Section 9 \(2\), Finance Act, 1950](#), as amended by [Section 18 of the Customs and Excise \(Miscellaneous Provisions\) Act, 1988](#) viz., a fine not exceeding €1,265. Any goods in respect of which an offence has been committed are forfeited.

Apart from the specific Regulations governing arrival/departure of aircraft (as set out above) the other provisions of customs law relating to smuggling (Customs Consolidation Act etc.) also apply.

While paragraphs (i) to (iv) above set out the legal position generally, the effect of the Single Market has been to dilute these requirements somewhat in the context of intra-Union flights – see para [6.2](#) below.

Where an offence may have been committed, Officers are at all times to be guided by the instructions contained in the Customs and Excise Enforcement Procedures Manual.

6.1.2 Authorised agents

The term “authorised agent” as used in these Instructions means a person who represents an airline, aircraft owner or aircraft operator and who is duly authorised by such airline, owner or operator to act on all matters pertaining to the entry and clearance of its aircraft, crew, passengers, cargo or stores. In the case of airline companies, owners or operators whose headquarters are outside

Ireland, their agents may be required to produce evidence of their powers to act as an agent.

6.1.3 Relations with airport officials and others

Staff are to endeavour to ensure that the official Customs presence in airports does not give rise to friction with airport or airline staff, other service agencies or travellers. Officers are to exercise their powers with discretion and tact and in accordance with guidelines relating to the exercise of these powers. Officers should ensure that the Charter of Rights is adhered to in respect of all dealings with Revenue customers.

As part of Revenue's on-going trade facilitation initiative, an MOU (Memorandum of Understanding) programme has been undertaken. Under this programme, a number of MOUs have been concluded with air transport operators and airport authorities. Such MOUs are agreed by the Customs Liaison and Joint Operations – Drug Law Enforcement Unit, and on completion are serviced and monitored by nominated Customs Liaison Officers in the Regions.

1. The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.
2. [...]

Further details on these partnership agreements and the list of Customs Liaison Officers nominated to liaise with companies regarding MOUs are available from Customs Liaison and Joint Operations – Drug Law Enforcement Unit, Ashtowngate, Navan Rd., Dublin 15, (Tel 01-8277697 or 24 hrs a day on 087 2548201).

6.2 Intra-Community Flights and Traffic

6.2.1 Law

[Article 11 of the European Communities \(Customs\) \(No. 2\) Regulations, 1992, \(S.I. No. 431 of 1992\)](#) amended the Customs and Excise (Aircraft) Regulations [1964](#) to [1967](#) with regard to intra-Union flights to take account of the completion of the Single Market.

6.2.2 Effect of Law

(i) General

The general effect of [Article 11 of S.I. No. 431 of 1992](#) was to amend Articles 2, 7, 8, 9, 10, 16 and 20 of the Customs and Excise (Aircraft) Regulations [1964](#) to [1967](#). Normal Customs controls do not therefore apply in respect of intra-Union flights unless:-

- (a) third country goods are carried on board;
- (b) stores are carried on board;
- (c) passengers who have originated in a non-EU country and have not been cleared at another EU airport are on board;
- (d) goods carried on board are being exported to a third country; and
- (e) Customs intervention is necessary for purposes connected with the enforcement of a prohibition or restriction on importation or exportation.

One effect of the Single Market changes is that Revenue cannot refuse permission to the pilot of an aircraft making an intra-Union flight, (which is not carrying either third country goods or passengers who have originated in a non-EU country and not cleared at another EU airport), to land at a place other than a Customs airport, *except where such refusal is necessary for the purposes of enforcing a prohibition or restriction on importation or exportation*. In practice, in order to ensure effective enforcement of prohibitions/restrictions (particularly drugs) the preferred approach is for aircraft arriving on intra-Union flights to continue to first land at a Customs airport. In practice this has not proved problematical because in many instances this will suit the aircraft operator anyway. Requests for permission for intra-Union

flights to land other than at a Customs airport should continue to be refused on the basis that it is necessary to first land at a Customs airport for Customs to exercise prohibition/restrictions (particularly drugs). Any appeals against such a ruling should be referred to Corporate Affairs and Customs Division for consideration. (This approach does not affect permission for one off events such as air shows or the like).

(ii) Private aircraft

[Regulation 11 of S.I. No. 431 of 1992](#) also amended Regulations 8 and 11 of the Customs and Excise (Aircraft) Regulations [1964](#) to [1967](#) specifically in relation to private aircraft. Normal Customs controls, other than the requirements to take the aircraft to the examination station and report, do not therefore apply in respect of the pilot of an intra-Union flight arriving at a Customs airport or unless:-

- (a) third country goods are carried on board;
- (b) prohibited or restricted goods are carried on board;
- (c) stores are carried on board; and
- (d) passengers who have originated in a non-EU country and have not been cleared at another EU airport are on board

6.3 Report inwards (other than private aircraft)

Although provision in law still exists (Article 8 (1) (b) (ii) and Article 11(2) (b) of the [1964](#) to [1967](#) Regulations as amended), a formal report inwards for aircraft transporting Union goods only between Ireland and other EU Member States is not to be sought.

6.3.1 Reports inwards

(i) Union traffic

Formal report is not required for aircraft from other Member States carrying only Union goods on arrival in Ireland. However, where an

eManifest has been submitted it may be used for National Prohibitions and Restrictions control purposes. Alternatively spot checks should be carried out on arrival of the aircraft.

(ii) Mixed traffic

Where an aircraft on arrival from another Member State is carrying both Union and non-Union goods, a formal report must be made (but the report takes the form of the eManifest). The report (eManifest) must identify all third country goods whether by way of a separate Cargo Manifest or otherwise and is to be used for prohibition controls as well as ensuring control of the non-Union goods.

6.4. Intra-Community private aircraft carrying passengers and/or Union goods only

6.4.1 Arrivals at International Union Airports

Where a private aircraft lands at an international Union airport (i.e. Dublin, Cork or Shannon), the pilot-in-command is required to inform Customs on arrival and lodge an eManifest of any third country goods carried. This requirement may be dispensed with where the Assistant Principal is satisfied that sufficient flight information is maintained by the airport authorities or other independent sources, e.g. air traffic control or handling agents and is available for Customs inspection.

Approvals should state that if all of the above conditions are not met:-

- arrival should be at a Customs airport; and
- departure should be from a Customs airport.

(Regulations 7 and 10 of the [1964](#) to [1967](#) Regulations as amended)

The lodgement of eManifests is not required. Prior notice of arrival or the maintenance of records of arrivals is no longer required, except where drawback is being claimed. (Drawback is the customs procedure which provides for the refund of duty when goods are re-exported. In this

instance an aerodrome/airstrip operator can claim back duty paid on fuel that s/he supplies to an aircraft making a flight outside the State).

Where drawback is being claimed, the aerodrome operator must:-

- give 24 hours prior notice of each intended departure or arrival or agree an appropriate alternative arrangement; and
- give an undertaking to maintain satisfactory records of arrivals and to allow Customs full access to same at all reasonable times.

Where records are required, they must contain the following information:-

- the registration letters and number of the aircraft;
- the dates and times of its arrival;
- the name of the airport from which it is arriving;
- the name and address of the owner and the person in charge of the aircraft, if not the owner; and
- particulars of any goods carried.

Systematic attendances for clearance of intra-Union flights will not normally arise but particular consideration should be given to possible breaches of prohibitions/restrictions (particularly drugs) and arrangements made for an appropriate level of checking having regard to the risks involved.

Under EU rules, all flights arriving from areas outside the fiscal territory of the EU (see definition at [Section 2 - Definitions](#)) must land at an international Union airport (i.e. Dublin, Cork or Shannon), unless otherwise specifically authorised by Revenue. Where such authorisation is given, prior notice and the maintenance of records will be required

(ii) Enforcement

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

4. [...]

Staff, particularly those employed on enforcement duties should be conscious of the danger of private aircraft using aerodromes (licensed or otherwise) for the illegal importation/exportation or movement of prohibited drugs, arms and ammunition or other illicit traffic. On visits to aerodromes (licensed or otherwise), Officers should enquire as to recent landings and the purpose for which any aircraft is at the aerodrome at the time of the visit. Where irregularities are suspected, the matter is to be investigated and reported where necessary.

[Instructions relating to Civil Aviation](#)

Officers should also note that private purchases of new aircraft may be liable to VAT on acquisition and enquiries should also be made in this regard (see [Para. 5.1 Customs Manual on Import VAT](#)).

Normal liaison should be maintained with the Central Intelligence and Drugs Enforcement Branch regarding the monitoring of aircraft movements at places other than International Union airports.

The official action to be taken regarding unauthorised landings of aircraft and aircraft accidents remains unchanged and is set out in the Instructions relating to Civil Aviation.

6.4.2 Baggage

The baggage of persons arriving on an intra - Union flight by a tourist or business aircraft is not to be subject to any Customs controls except for selective checks carried out in the particular circumstances set out in “Baggage Control Examination Manual”.

6.4.3 Boarding of aircraft used in intra-Union traffic

The boarding of aircraft used in intra-Union traffic is to be performed in such manner as not to impede the free movement of goods and discharge of cargo. Any search or rummage of such aircraft should be specifically authorised by the relevant Higher Executive Officer (HEO). If scheduled passenger services are likely to be affected, specific authority at Assistant Principal level is required.

6.5. Arrivals at Customs Airport

6.5.1 Customs airports

There are three major Customs airports in Ireland, viz.,

- (i) Cork Airport
- (ii) Dublin Airport; and
- (iii) Shannon Airport.

A defined area has been set apart at each airport as an examination station in which all goods must be immediately deposited on being unloaded from aircraft. A secure transit shed has also been approved at each airport.

Limited Customs facilities are also provided at certain other airports and licensed aerodromes (see Para 6.7).

District Managers and Officers are to ensure that areas designated at Customs Airports, transit sheds and extensions thereof under their control are properly approved for Customs purposes.

6.5.2 Account of arrivals

An account of all arriving aircraft engaged in third country traffic must be available at the Customs airport. This account may be provided by the airport authority or may be ascertained from some other suitable source, e.g. air traffic control or handling agents.

6.5.3 Aircraft to be brought to the Examination Station

The pilot of every arriving aircraft arriving from a non Union Country engaged in third country traffic must immediately on landing bring the aircraft to the Examination Station. Should the pilot for any sufficient reason (e.g., damage to the aircraft) be unable to do so, the report is to be immediately made (see Para. 6.6.6) and the cargo is then to be removed, under the supervision of an Officer, to the Examination Station.

6.5.4 Searching and rummage

In the absence of suspicion and having regard to any potential Revenue danger, the searching and rummage of arriving aircraft engaged in non Union traffic is to be carried out on a selective basis under the guidance and direction of the HEO.

Non-routine operations of an intense or sensitive nature require specific authority at Assistant Principal level (or HEO in the Assistant Principal's absence).

If scheduled passenger services are likely to be affected, specific authority at Assistant Principal level is required.

Boarding and Rummage

Where an aircraft is boarded, the stores list is to be examined by the Officer who is to confirm that the seal numbers on the list attached to the stores are in agreement with the seals on the stores.

The Officer is also to: -

- (i) carry out a simple rummage; this is to consist merely of an examination under the seats and of the hand luggage area to ensure that no goods have been concealed there and;
- (ii) check the hold to ensure that all cargo (other than that remaining on board for unloading at another airport - see Para. 6.6.6) and luggage has been removed.

The approval of the Assistant Principal is to be obtained where the HEO considers that a more detailed rummage is required.

Assistant Principals' duties

Assistant Principals are particularly responsible for ensuring that a properly planned and adequate system of control for the boarding and rummage of aircraft operates within their areas of responsibility.

6.5.5 Mails imported for the Post Office

A general description on the Cargo Manifest such as “..... bags of mail parcels and/or letter post” will be sufficient in the case of third country mails for collection by the An Post.

The procedures outlined in Para 7.3 are to be followed for postal consignments from third countries. Officers should from time to time check that mails landed are delivered and collected by the postal authorities or their authorised agents.

6.5.6 Procedure on arrival of aircraft engaged in third country traffic

On arrival of an aircraft engaged in third country traffic, the pilot-in-command or the authorised agent is to

- (i) in the case of aircraft unloading cargo, lodge an eManifest;
- (ii) provide to the Officer at the Customs airport a list, in duplicate, of any stores to be unloaded.

(Regulation 8(1)(b)(iv) of the 1964 to 1967 Regulations as amended).

6.5.7 Provision of information to the customs authorities (Article 15 UCC)

Any person directly or indirectly involved in customs formalities or in customs control shall at the request of the customs authorities and within the specified time-limit provide those authorities with all the requisite documents and information, in an appropriate form, and all the assistance necessary for the completion of those formalities or controls.

6.6. Customs Facilities at certain Licensed Aerodromes

Save as permitted by Revenue, all flights arriving from or departing for third countries or areas outside the fiscal territory of the Union i.e.:-

- (i) Gibraltar
- (ii) the Canary Islands;
- (iii) the Channel Islands;
- (iv) Mount Athos (Greece); and
- (v) the Aland Islands

and all flights carrying:-

- (i) third country goods; or
- (ii) passengers who have originated in a non-EU country and have not been cleared at another Union airport; or
- (iii) goods subject to import prohibition or restriction

may not land at and take off from an airport, aerodrome, airstrip or any place other than an international Union airport (i.e. Dublin, Cork or Shannon).

(Regulations 7 and 9 of the [1964](#) to [1967](#) Regulations as amended).

In the case of other licensed aerodromes, permission may be granted (by means of a Board Order and subject to the conditions of approval in the [Instructions relating to Civil Aviation](#)) to allow arrivals and/or departures of such above mentioned flights. In effect these other licensed aerodromes are given Customs airport status but subject to various conditions relating to which flights direct to/from third country airports may operate from the aerodrome and subject to various conditions, such as prior notifications etc.

Districts are to supply details to Customs Procedures Branch, Corporate Affairs and Customs Division of all approvals issued.

District Managers must be satisfied in respect of permission granted that sufficient controls are in place to ensure that, as far as is possible, there will be

no risk to the Revenue and that import/export prohibitions and restrictions will not be breached.

Attention is directed to Para. 5.1. of the Customs Manual on Import VAT regarding the liability of aircraft, on outright importation, to VAT.

Regarding temporary importation of certain aircraft see: Para. 3.4 of the Customs Manual on Import VAT re. exemption from VAT; and Temporary Importation Manual re. exemption from import charges on temporary importation.