

CUSTOMS EXPORT PROCEDURES

MANUAL

Sections 1 – 10

Enquiries
concerning this
Instruction:

E-mail: exportpolicy@revenue.ie

Avellino Nevin anevin@revenue.ie VPN 63219

Francis Hennessy fhenness@revenue.ie VPN 63212

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1. INTRODUCTION TO THIS MANUAL AND OVERVIEW OF THE EXPORT PROCEDURE

1.1. Purpose

The purpose of this Manual is to update and revise the existing material relating to customs export procedures. It is intended for the use of Revenue Officials dealing with all aspects relating to the exportation of goods.

The movement of goods from Ireland to another Member State of the EU is often referred to as an “export”. However, generally speaking under Single Market rules such movements are treated as intra-Community supplies and presentation of customs export declarations in relation to such movements is not required. The one exception is where goods are moving to a part of the Community which is not part of the fiscal territory of the Community e.g. The Canary Islands. It should be noted that some prohibitions/restrictions on exports do apply to movements from Ireland to other Member States (see Section 11).

1.2. Introduction to the Export Procedure

The export procedure concerns the exit of goods from the customs territory of the Community. From a Revenue perspective, this entails:

- (a) Enforcing export restrictions and prohibitions and ensuring that export licensing requirements are met;
- (b) Ensuring that EU Regulations for export relief schemes are correctly implemented;
- (c) Preventing the unauthorised return of duty-free or VAT zero-rated goods to the home market; and
- (d) Ensuring that requirements for safety and security purposes have been adhered to;
- (e) Collecting export statistics for the Central Statistics Office;

Community goods destined to leave the customs territory of the Community must be placed under the export procedure. As a consequence of the export procedure, goods change their status to non-

Community goods. There are certain exceptions to this, which will be explained later in this Manual.

Since 1 July 2009, Community legislation requires that all forms of customs declaration for export must be lodged electronically and must contain the particulars laid down for such declaration in Annex 37 and Annex 30A of the Customs Code Implementing Provisions (CCIP) so that additional risk analysis for safety and security purposes can be undertaken by Customs Administrations as part of the standard formalities at export. The respective texts for Annex 37 and Annex 30A and the associated Explanatory Notes are available at the following links:

[http://eur-](http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1993R2454:20100701:EN:PDF)

[lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1993R2454:20100701:EN:PDF](http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1993R2454:20100701:EN:PDF)

http://ec.europa.eu/taxation_customs/resources/documents/customs/security_amendment/annex30A_en.pdf

1.3. Law

EU rules governing customs procedures relating to exportation are contained in [Articles 4, 54, 64, 161-162 and 182-183 of the Community Customs Code](#) and [Articles 279-289, 592a-592g, 786-798, 841 - 843 CCIP](#) (as amended).

[Article 161 \(5\) of the Code](#) provides that an export declaration is required for goods exported to a non-Community country. By virtue of Article 6 of [Council Directive 2006/112/EC](#), an export declaration is also required in cases where goods are bound for any of the territories of the Community which are part of its customs territory but are not part of its [fiscal territory](#). An export declaration is also necessary when exporting CAP goods to an entitled destination in accordance with the provisions of Article 33 of [Commission Regulation \(EEC\) No. 612/09](#), i.e.

- (a) for supplies within the Community for victualling to seagoing vessels and aircraft on international flights;
- (b) for supplies to international organisations established in the Community; and
- (c) for supplies to armed forces stationed in the territory of a Member State, but not serving under its command.

Article 786 CCIP provides that an export declaration is also required where Community goods are delivered tax exempt as aircraft and ship supplies, regardless of the destination of the aircraft or ship.

1.4. Types of Export

There are three specific types of export as follows:

- (a) direct exports: goods leave Ireland directly for their destination outside the Community;
- (b) indirect exports: goods leave Ireland, travel through another Member State and leave from there for their destination outside the Community; and
- (c) exports made on the basis of a Single Transport Contract: although goods leave Ireland and travel through another Member State from which they leave for their destination outside the Community (in the same way as indirect exports) they are treated as if they are direct exports and all customs formalities are completed in Ireland if the declarant specifically requests this treatment .

Each of these categories is dealt with in detail in this Manual.

1.5. Stages in the Export procedure

For all three categories of export, it is necessary for the exporter to submit a declaration before exportation of the goods, together with details of any necessary licences, authorisations, etc. This is the export declaration, which is made electronically on the Single Administrative Document (SAD). In Ireland export declarations are processed through the electronic Automated Entry Processing (AEP) system.

The declaration is submitted to the [Customs Office of Export](#) through AEP. In the case of direct exports (and those made on the basis of a Single Transport Contract where the declarant requests it), a single office in Ireland acts as both office of export and office of exit.

In the case of indirect exports, the customs office of export is in Ireland and the customs office of exit is in another Member State.

Detailed procedures applicable to each type of export are described in detail in Section 9 of this manual.

1.6. Detention of certain goods

In cases where an officer reasonably suspects that any goods are being, or are intended to be, exported in contravention of any prohibition or restriction, the goods may be detained by the officer

until such examination, enquiries or investigations as considered necessary have been made for the purpose of determining whether or not the goods were being or intended to be exported in contravention of any prohibition or restriction.

Where it is determined the goods were being, or intended to be, exported illegally or after one month from the date on which the goods were detained, whichever is earlier, the goods shall be seized as liable to forfeiture under the Customs Acts or released.

(Section 7 Customs & Excise (Miscellaneous Provisions) Act 1988)

1.7. Penalties

Section 54 of the Finance Act 2011 introduces a system of administrative penalties for contravention of legal requirements set out in the Community Customs Code and its Implementing Provisions. These penalties are designed to promote compliance with customs law. The penalties range from €100 to €2,000 depending on the contravention: for example, in cases where a person does not make a declaration, he or she is liable to a penalty of €2,000 whereas in cases in which a person makes an incorrect or incomplete declaration, he or she is liable to a penalty of €100.

Detailed instructions on the operation of these penalties will be issued separately

1.8. Relationships with port officials and others

Staff are to endeavour to ensure that the official Revenue presence in ports/airports etc. 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.

1.9. Further Information

This Manual outlines the general rules applicable to exports but additional Instructions will, of course, apply in relation to particular procedures. Where necessary this Manual contains an appropriate cross-reference and link to the other Instructions. A list of related Instructions and Public Notices is contained in Appendix 1 of this Manual.

1.10. Cases of doubt or difficulties

Assistance with cases of doubt or difficulty, which can not be resolved locally, is available from Import and Export Policy Unit, Customs Division, by e-mail exportpolicy@revenue.ie. In urgent cases the Unit can be contacted by telephone at VPN 63219 or 63262. Any errors, omissions or inconsistencies, which come to light in this instruction, should be reported to this Unit as soon as possible. (VAT queries not specifically related to VAT Payable at importation should be taken up with VAT Interpretation Branch in Dublin Castle by e-mail to vat@revenue.ie or VPN 48632 or 48195)

2. DEFINITIONS

For the purpose of these Instructions the following definitions apply:

“Carrier” means in the context of exit, the person who brings the goods, or who assumes responsibility for the carriage of the goods, out of the customs territory of the Community.

However,

- in the case of combined transportation, where the active means of transport leaving the customs territory of the Community is only transporting another means of transport which, after the arrival of the active means of transport at its destination, will move by itself as an active means of transport, carrier means the person who will operate the means of transport which will move by itself once the means of transport leaving the customs territory of the Community has arrived at its destination. For example a Ro-Ro ferry carrying lorries. The Ro-Ro ferry is the “active means of transport leaving the customs territory of the Community” and the lorry is “another means of transport which, after the arrival of the active means of transport at its destination, will move by itself as an active means of transport”,
- in the case of maritime or air traffic under a vessel sharing or contracting arrangement, carrier means the person who has concluded a contract, and issued a bill of lading or air waybill, for the actual carriage of the goods out of the customs territory of the Community.

[\(Article 796d\(1\) CCIP\)](#)

“Community goods” means goods:

- Wholly obtained in the customs territory of the Community under the conditions referred to in Article 23 of the Code and not incorporating goods imported from countries or territories not forming part of the customs territory of the Community. (Goods obtained from goods placed under a suspensive arrangement will not be deemed to have Community status in cases of special economic importance) or
- Imported from countries or territories not part of the customs territory of the Community which have been released for free circulation, or
- Obtained or produced in the customs territory of the Community, either from goods referred to in the second indent alone or from goods referred to in both indents above.

[\(Article 4\(7\) of the Code\)](#)

“Customs controls” means specific acts performed by Revenue in order to ensure the correct application of customs rules and other legislation governing the entry, exit, transit, transfer and end-use of goods moved between the customs territory of the Community and third countries and the presence of goods that do not have Community status. Such acts may include examining goods, verifying declaration data and the existence and authenticity of electronic or written documents, examining the accounts of undertakings and other records, inspecting means of transport, inspecting luggage and other goods carried by or on persons and carrying out official inquiries and other similar acts.

[\(Article 4\(14\) of the Code\)](#)

“Customs airport” means an aerodrome appointed under paragraph (1) of Section 6 of the [1964 to 1967](#) Regulations, as amended, as an airport for the landing or departure of aircraft for the purpose of the enactments relating to Customs. The Customs airports in Ireland are Dublin, Cork and Shannon.

“Customs authorities” means the authorities responsible *inter alia* for applying customs rules. Revenue performs this function in Ireland.

[\(Article 4\(3\) of the Code\)](#)

“Customs declaration” means the act whereby a person indicates in the prescribed form and manner a wish to place goods under a given customs procedure. For the purpose of this Manual, a customs declaration means a customs export declaration made using the AEP system.

[\(Article 4\(17\) of the Code\)](#)

“Customs office” means any office at which all or some of the formalities laid down by customs rules may be completed.

[\(Article 4\(4\) of the Code\)](#)

“Customs office of export ” means the customs office where the formalities for the export procedure, including appropriate risk-based controls, are to be completed.

[\(Article 4\(4c\) of the Code\)](#)

“Customs office of exit” means the customs office to which goods must be presented before they physically leave the customs territory of the Community and at which they will be subject to customs controls relating to the completion of exit formalities.

([Article 4\(4\)\(d\) of the Code](#))

The customs office of exit is the last customs office before the goods leave the customs territory of the Community. However, the customs office of exit may also be one of the following:

- (a) in the case of goods leaving by pipeline and of electrical energy, the office designated by the Member State where the exporter is established; or
- (b) the customs office competent for the place where the goods are taken over under a single transport contract for transport of the goods out of the customs territory of the Community by railway companies, postal authorities, airlines or shipping companies, provided that the following conditions are met:
 - (i) the goods are to leave the customs territory of the Community by rail, post, air or sea; and
 - (ii) the declarant or his representative requests that the formalities referred to in [Article 793a \(2\)](#), or in [Article 796e \(1\) of the Implementing Provisions](#), be carried out at that office.

([Article 793\(2\) of the Implementing Provisions](#))

“Customs procedure” includes exportation.

([Article 4\(16\) of the Code](#))

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

([Article 4\(6\) of the Code](#))

“Customs Territory of the Community” The Customs Territory of the Community is defined by Council Regulation (EEC) 2913/92, as amended by the Annex to the decision of the Council of the European Union 95/1/EC, Euratom, ECSC.

The customs territory of the Community comprises the following territories, including their territorial waters, internal waters and airspace:

- the territory of the Kingdom of Belgium;
- the territory of the Republic of Bulgaria;
- the territory of the Czech Republic;
- the territory of the Kingdom of Denmark, except Faeroe Islands and Greenland;
- the territory of the Federal Republic of Germany, except Heligoland and Buesingen;
- the territory of the Republic of Estonia;
- the territory of Ireland;
- the territory of the Hellenic Republic;
- the territory of the Kingdom of Spain, except Ceuta and Melilla;
- the territory of the French Republic, except New Caledonia, Mayotte, Saint-Pierre and Miquelon, Wallis and Futuna Islands and French Polynesia;
- the territory of the Italian Republic, except the municipalities of Livigno and Campione d'Italia and the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio;
- the territory of the Republic of Cyprus, in accordance with the provisions of the Act of Accession;
- the territory of the Republic of Latvia;
- the territory of the Republic of Lithuania;
- the territory of the Grand Duchy of Luxembourg;
- the territory of the Republic of Hungary;
- the territory of the Republic of Malta;
- the territory of the Kingdom of the Netherlands in Europe;
- the territory of the Republic of Austria;
- the territory of the Republic of Poland;
- the territory of the Portuguese Republic;
- the territory of the Republic of Romania;
- the territory of the Republic of Slovenia;
- the territory of the Slovak Republic;
- the territory of the Republic of Finland;
- the territory of the Kingdom of Sweden;
- the territory of the United Kingdom of Great Britain and Northern Ireland and of the Channel Islands and the Isle of Man.

The following territories, including their territorial waters, internal waters and airspace, situated outside the territory of the Member States are, taking the Conventions and Treaties applicable to them into account, considered to be part of the customs territory of the Community:

- FRANCE -The territory of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963;
- CYPRUS - The territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia as defined in the Treaty concerning the Establishment of the Republic of Cyprus.

“Declarant” means the person making the customs declaration in his own name or the person in whose name a customs declaration is made.

[\(Article 4\(18\) of the Code\)](#)

“Export duties” means:

- Customs duties and charges having an effect equivalent to customs duties payable on the exportation of goods,
- Agricultural levies and other export charges introduced under the common agricultural policy or under the specific arrangements applicable to certain goods resulting from the processing of agricultural products.

[\(Article 4\(11\) of the Code\)](#)

Note: While there are currently no export duties in place there is provision for them in EU legislation and could be introduced at some point in the future.

“Exporter” means the person on whose behalf an export declaration is made and who is the owner of the goods or has a similar right of disposal over them at the time the export declaration is accepted. Where ownership or a similar right of disposal over the goods belongs to a person established outside of the Community, the exporter shall be considered to be the contracting party established in the Community pursuant to the contract on which the export is based.

[\(Article 788 CCIP\)](#)

“Fiscal Territory of the Community” The Fiscal Territories of the Community are the territories within the Community that impose the agreed minimum rates of Excise Duties on beers, spirits, hydrocarbons and tobacco products and impose VAT, namely the customs territory of the

Community excluding the Aland Islands (Finland), the Canary Islands (Spain), the Channel Islands (United Kingdom), the French Overseas Departments (French Guiana, Guadeloupe, Martinique and Reunion) and Mount Athos also known as Agion Poros (Greece).

“Holder of the authorisation” means the person to whom an authorisation has been granted.

[\(Article 4\(22\) of the Code\)](#)

“International Community airport” means any Community airport, which, having been so authorised by the competent authorities, is approved for air traffic with third countries. The international Community airports in Ireland are Dublin, Cork and Shannon.

[\(Article 190 \(b\) CCIP\)](#)

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

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

[\(Article 190 \(c\) CCIP\)](#)

“Manifest” means a list of goods being exported which is supplied by the shipping company, airline or vehicle operator. From 18 October 2014 all carriers will be required to lodge an electronic cargo manifest.

“Person” means:

- a natural person,
- a legal person,
- where the possibility is provided for under the rules in force, an association of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person.

[\(Article 4 \(1\) of the Customs Code\)](#)

“Persons established in the Community” means:

- (a) in the case of a natural person, any person who is normally resident there,

(b) in the case of a legal person or an association of persons, any person that has in the Community its registered office, central headquarters or a permanent business establishment.
([Article 4 \(2\) of the Customs Code](#))

“Presentation of goods to customs” means the notification to Revenue, in the manner laid down, of the arrival of goods at the customs office or at any other place designated or approved by Revenue.
([Article 4\(19\) of the Code](#))

“Provisions in force” means Community or national provisions.
([Article 4\(23\) of the Code](#))

“Release of goods” means the act whereby Revenue makes goods available for the purposes stipulated by the customs procedure under which they are placed. For the purpose of this manual, it means release for export.
([Article 4\(20\) of the Code](#))

“Risk” means the likelihood of an event occurring, in connection with the entry, exit, transit, transfer and end-use of goods moved between the customs territory of the Community and third countries and the presence of goods that do not have Community status, which

- prevents the correct application of Community or national measures, or
- compromises the financial interests of the Community and its Member States, or
- poses a threat to the Community's security and safety, to public health, to the environment or to consumers.

([Article 4\(25\) of the Code](#))

“Risk management” means the systematic identification of risk and implementation of all measures necessary for limiting exposure to risk. This includes activities such as collecting data and information, analysing and assessing risk, prescribing and taking action and regular monitoring and review of the process and its outcomes, based on international, Community and national sources and strategies.
([Article 4\(26\) of the Code](#))

“Single transport contract” means a contract entered into by the exporter and a railway company, postal authority, airline or shipping company for the carriage of goods to a third country, even if sub-contracting by the above-mentioned companies or different means of transport are used.

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

[\(Article 4\(13\) of the Code\)](#)

“TIR Procedure” is the procedure that allows for the movement of goods internationally over one or more frontiers and where some portion of the journey between the start and end of the movement is conducted by road.

“Third Country” means any country outside of the European Union.

3. GENERAL ASPECTS OF EXPORTATION

3.1. General

Goods can only be exported from designated places that have been approved by Revenue for the exportation of goods. These places will normally be an airport or a port but certain premises not situated at such locations may also be approved for the purpose of exportation. These may include transit depots and Authorised Consignors' Premises.

3.2. Goods leaving the customs territory of the Community

3.2.1. General

The export procedure allows Community goods to leave the customs territory of the Community in a controlled manner. Having the relevant procedures in place ensures the application of all export formalities including commercial policy measures and, where appropriate, the collection of export duties.

With the exception of goods placed under either the outward processing procedure or a transit procedure, all Community goods intended for export must be placed under the export procedure.

3.2.2. Release of goods for export

Release for export will be granted on condition that the goods in question leave the customs territory of the Community in the same condition as when the export declaration was accepted.

([Article 162 of the Code](#))

3.2.3. Customs supervision of goods

Goods leaving the customs territory of the Community are subject to customs supervision. They may be subject to checks by customs authorities in accordance with the provisions in force. They may also be required to leave the territory using, where appropriate, the route determined by the customs authorities and in accordance with the procedures laid down by those authorities.

([Article 183 of the Code](#))

3.3. Place at which goods may be exported

3.3.1. General

Goods may be exported only at a place approved by Revenue and in the presence, or with the authority, of the proper Revenue Official.

(Section 10, Customs and Inland Revenue Act, 1881)

3.3.2. Approved locations for export

The following places may be approved for the exportation of goods:

(a) Customs Airport

Revenue may, as respects any customs airport, approve a part of, or a place or space at, that airport as a station for the importation and exportation of goods and the embarkation and disembarkation of passengers. The approval may be for such periods and subject to such conditions and restrictions as Revenue think fit and they may, at any time, withdraw or vary the terms of this approval.

(b) Postal Depot

A Postal Depot is a depot/mail centre operated by An Post and approved by Revenue for the completion of customs procedures in respect of third country mail. Applications for approval of an An Post Depot must be submitted to Customs Procedures Branch, Customs Division through the relevant Assistant Principal.

(c) Sufferance wharves

A sufferance wharf is a place in a port that has been approved by Revenue for the importation and exportation of goods. Applications for approval of sufferance wharves, accompanied by a professional architectural drawing of the site together with a report from the relevant local officials should be sent, via the relevant Assistant Principal, to Customs Procedures Branch, Customs Division.

(d) Legal quays

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

(e) Transit sheds, container compounds and transit depots

Definitions

A transit shed is a secure building located in a port, at an airport etc, in which goods may be stored. They are permanent fixtures and are constructed to standards for buildings used to store goods.

A container compound is a secure enclosure, located in a port, airport etc, in which goods in containers can be stored while awaiting the completion of customs procedures. Compounds are usually constructed of stout chain link fencing or palisade fencing. The standard of security provided must be adequate to ensure that goods are secure and safe.

A transit depot is a secure building in which goods can be deposited and packed for exportation. A transit depot can be located anywhere, including near the port but (unlike a transit shed) not near the quayside.

3.3.3. General procedures regarding approved locations

(a) Approval of Transit sheds, Container Compounds or Transit depots.

Applications for approval together with a report from the relevant local officials should be sent via the relevant Assistant Principal to Customs Procedures Branch, Customs Division.

(b) Bonds and cover Notes

Bonds and cover notes are used to secure the duties on goods that are not in free circulation. Arrangements to put Bonds or Cover Notes in place are dealt with by Customs Procedures Branch, Customs Division. Once the Bonds or Cover Notes are in place, the relevant District subsequently administers them. Where a Cover Note has been lodged, the relevant Assistant Principal may permit the premises to be brought into use as soon as approval has been granted.

(c) Alterations and repairs to approved premises for export

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

(d) Re-approvals of Premises

Approvals are normally granted for ten years. Unless re-approval is granted, a bond is a doubtful security as regards goods in the premises at the end of the period of approval. It provides no

security for any goods deposited after expiry of approval. Accordingly, at least six months before expiry of the approval, the relevant District should inform the proprietor that, if required, an application for re-approval should be submitted.

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

3.3.4. Recognised unapproved places

In the context of maritime traffic, a recognised unapproved place is a quay, pier, etc. which has not been approved by Revenue under any of the above provisions, but at which goods are permitted to be landed or shipped with the prior consent of Revenue. Permission should be granted only in exceptional circumstances, e.g. to facilitate the loading of dirty or dangerous cargoes, or the loading of a ship unable to berth at an existing approved place. Persons seeking permission to load cargo for the first time at an unapproved place must make written application, to the relevant local office, well in advance.

3.4. General obligation to lodge export declarations in advance

A customs declaration is required for all exports to non-Community countries and to certain non-fiscal areas of the EU. Community legislation requires that an export/re-export declaration containing specific data items relating to safety and security requirements must be lodged in advance of an export movement. The exact time of lodgement depends on the nature of the cargo and how the export is being effected.

The export/re-export declaration must be lodged electronically. In addition, it must contain the particulars laid down for such declarations in Annex 37 and Annex 30A CCIP and must be completed in accordance with the explanatory notes in those Annexes. ([Articles 787\(1\), 841\(1\), 841a\(1\), 842a and 842b\(1\) CCIP](#))

3.5. Where the export declaration must be submitted and where the security-related risk analysis takes place

The export declaration must be submitted to the customs office of export via AEP. AEP carries out the security-related risk analysis. The detailed functions to be undertaken at the customs office of export are described at [4.4](#).

3.6. Responsible person

Responsibility for lodging the export declaration rests with the exporter.

3.7. Time limits

The time limits for lodging an export declaration in various situations are as set out in the Table at para [5.4](#). (*Article 592b CCIP*)

In order to allow sufficient time for Customs, through the AEP system, to conduct risk analysis on the declaration, the declaration should be lodged as early as possible.

3.8. Routings

Once the declaration has been accepted by the AEP system and risk analysis carried out, goods will receive one of three possible “routings” and this will determine the examination, if any, to be undertaken. The position for each routing is as follows:

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

Section [6.3.2](#) and Section 11 contain greater detail in this regard.

3.9. Special position of Authorised Economic Operators (AEO)

- Holders of an AEO certificate, referred to in Article 14a (1) points (b) or (c) CCIP, exporting goods may lodge export declarations comprising the data requirements set out in Annex 37 and the reduced data requirements set out in Table 5 of Annex 30A CCIP.
- Holders of an AEO certificate, referred to in Article 14a (1)(a) (customs simplifications only) CCIP, exporting goods must lodge export declarations comprising the data requirements set out in Annex 37 and the exit summary declaration data requirements set out in Table 1 of Annex 30A CCIP.

Carriers, freight forwarders or customs agents who are holders of an AEO certificate referred to in point (b) or (c) of Article 14a (1) (security and safety only or customs simplifications and safety and security combined respectively) and are involved in the exportation of goods on behalf of holders of AEO certificates may also lodge export declarations comprising the data requirements set out in Annex 37 and the reduced data requirements set out in Table 5 of Annex 30A [CCIP](#).

3.10. Who needs to be an AEO in order to submit a declaration containing the reduced security data set?

The following persons must have AEO status:

- the declarant, where (s) he lodges the export declaration him/herself; or
- if the export declaration is lodged by the representative of the declarant, the representative (using the code "2" or "3" in box 14 of the SAD for indicating the representation) and all consignors/exporters (Box 2 of the SAD) declared in the export declaration.

3.11. EORI Numbers

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

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

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

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


In Ireland, E-Customs Branch, Customs Division deals with the allocation of EORI numbers.

Requests for clarification/advice on EORI matters can be directed to them at the following contact numbers:

E-mail address: aephelpdesk@revenue.ie

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

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

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

4. PROCEDURES AT EXPORT

4.1. General

In the context of export there are two distinct locations where specified procedures take place. These locations, the office of export and the office of exit, may be the same or they may be different and in the case of indirect exports will be in different Member States. Goods for export are first presented to customs at the office of export and leave the Community at the office of exit.

With effect from 1 July 2009 only export declarations made electronically are acceptable and CI input of export declarations has been discontinued.

4.2. Export Control System (ECS)

4.2.1. Introduction

The Export Control System (ECS) essentially provides, in relation to indirect exports, for the replacement of the SAD Copy 3 by an Export Accompanying Document (EAD). This system is mandatory throughout the EU for the indirect export of goods since 1 July 2009. It should be noted however that it only applies to indirect exports - goods being exported directly from the Community, or moving under a Single Transport Contract, will not be affected. (The various types of export and the procedures applicable to each are described in [4.3](#) below.)

4.2.2. Movement reference Number (MRN)

The MRN is a unique number that is automatically allocated by AEP when it receives and validates an export declaration.

It contains 18 digits and is composed of the following elements:

Field	Content	Field type	Examples
1	Last two digits of year of formal acceptance of	Numeric 2	11

	import/export movement (YY)		
2	Identifier of the country from which the movement originates.	Alphabetic 2 (ISO alpha 2 country code)	IE
3	Unique identifier for the export movement per year and country	Alphanumeric 13	9876AB8890123
4	Check digit	Alphanumeric 1	5

4.2.3. Export Accompanying Document (EAD)

The function of the EAD is to show that an export declaration has been lodged and the shipment has been released for export. AEP generates a Movement Reference Number (MRN) (see above) which is notified electronically to the declarant and can be reproduced in both numeric and barcode formats. The declarant should print the EAD from AEP and it should accompany the goods on their movement through the other Member State. The Customs authorities in some Member States may require notification of arrival of the goods at the customs office of exit to be communicated to them electronically as an alternative to presenting the hard copy EAD, this electronic notification shall contain the MRN. A sample of the EAD at [Appendix 2](#).

4.2.4. General Procedures

Where export SAD declarations are submitted to AEP in which Box 29 shows the Office of Exit to be in another Member State (the office of exit codes can be found on the Europa website [EUROPA COL list](#)) the movement will be automatically processed through ECS. On receipt of clearance from AEP, the declarant may print the EAD (see 4.2.3) which can accompany the goods on their movement to the other Member State. The barcode and Movement Reference Number (MRN) (see [4.2.2](#)) will also suffice in place of the EAD. The Customs Office of Export will automatically send a message to the Office of Exit that the goods are on their way.

On arrival of the goods at the Office of Exit, the EAD or the barcode and MRN should be presented to customs by the declarant or his representative. This will allow customs in the Office of Exit to supervise the physical exit of the goods from the customs territory of the Community and also to inform the Office of Export that exit has taken place. Subsequently, the declarant will receive a further message from AEP confirming exit of the goods from the EU.

In a small number of cases, goods that have been exported from another MS will exit the Community through Ireland. The normal procedures relating to an office of exit should be performed in such cases (see para [4.5](#)).

4.3. Types of export and the procedures applicable to each

4.3.1. Direct Exports

The customs requirements to be fulfilled in respect of exports from Ireland to a destination outside the Community depend on whether or not the movement is direct or indirect. In the case of a direct export, a single office in Ireland (e.g. Dublin Airport) acts as both office of export and office of exit. This means that the export declaration is made at that office via AEP, all customs formalities and/or controls are completed there and the goods depart directly (i.e. not via another Member State) to their destination outside the customs territory of the Community. In the case of a direct export, Box 29 of the SAD will show an Irish office of exit e.g. "IE...".

4.3.2. Indirect Exports

In the case of an indirect export, a trader or his representative submits his export declaration to an office of export in Ireland via AEP (e.g. Dublin Airport). AEP generates a MRN which is used to identify the consignment at the office of exit. Where the export SAD in Box 29 shows the Office of Exit to be in another Member State, a message will be automatically generated by AEP and sent to the declared Office of Exit in that other Member State. On receipt of clearance from AEP, the declarant may print the EAD and it can accompany the goods on their movement to the other Member State. The barcode and MRN will also suffice ([4.2.2](#)).

On arrival of the goods at the Office of Exit, the EAD or the barcode and MRN should be presented to customs by the declarant or his representative. This will allow customs in the Office of Exit to

supervise the physical exit of the goods from the customs territory of the Community and also to inform the Office of Export in Ireland automatically that exit has taken place. Subsequently, the declarant in Ireland will receive a further message from AEP confirming exit of the goods from the EU. (Flowchart showing process involved in indirect export at [Appendix 4](#)).

4.3.3. Exports under a Single Transport Contract

In the case of certain indirect exports, which are undertaken under a Single Transport Contract (STC) a different, procedure applies. STCs are a legislative exception to the normal procedures which apply viz a viz offices of export and offices of exit and they are binding agreements, operated under a number of international instruments, depending on the mode of transport involved, relating to the international transport of goods. In an EU context, an STC is a contract for the through transport of goods from the point of export in the Community to their destination outside of the Community. Normally the existence of an STC will be shown on the air waybill or bill of lading.

Where goods that are being exported indirectly are moving under an STC they may be treated for customs purposes in the same way as a direct export, but only at the request of the declarant ([Article 793 \(2\)\(b\)\(ii\) CCIP](#)). Thus, if goods moving under a STC are declared in e.g. Dublin Airport and the declarant requests it, by declaring an Irish office of exit in Box 29 of the SAD and presenting the transport contract, all customs formalities can be completed at that office although the goods subsequently leave the customs territory of the Community through e.g. Frankfurt Airport.

In the case of indirect exports under STC, the required procedure is as follows:

- (a) the Irish customs office is both the office of export and the office of exit and all the customs export formalities are to be carried out at that office;
- (b) the accompanying document is to be returned to the exporter as proof of departure of the goods from the Community; and
- (c) on request at the actual point of exit from the Community the carrier shall make available one of the following:
 - (i) the movement reference number of the export declaration where available; or
 - (ii) a copy of the single transport contract or the export declaration for the goods concerned; or

- (iii) the unique consignment reference number or the transport document reference number and the number of packages and, if containerised, the equipment identification number;
or
- (iv) information concerning the single transport contract or the transport of the goods out of the customs territory of the Community contained in the data processing system of the person taking over the goods or another commercial data processing system.

Where goods are carried by an airline under the cover of a STC and part of the route is made by road, the conditions laid down in [Article 793\(2\) \(b\) CCIP](#) are considered to be fulfilled provided the external border is crossed by air.

By analogy with exports by air, in the case of multi-modal transport covered by a STC between an exporter and a shipping company, the conditions of [Article 793\(2\) \(b\) CCIP](#) are considered to be fulfilled, provided the external border of the customs territory of the Community is crossed by sea. In this case, the decisive element for determining the office of exit for exports by sea is the way the external border is crossed:

- (a) if by sea, the office of exit is, on request, the customs office competent for the place where the goods are taken over under a STC (commonly the customs office of export); and
- (b) if otherwise, the office of exit is the last office before the goods leave the customs territory of the Community.

The principal conclusion in case of multi-modal exports by sea that are not covered by a STC is that, where goods are transported by sea from one Community port (e.g. Dublin) via another Community port (e.g. Antwerp) to a non-Community destination, the office of exit is the last customs office before the goods leave the customs territory of the Community, in this case Dublin when the transport to Antwerp is not carried out by an Authorised Regular Shipping Service (application of the first subparagraph of [Article 793\(2\) CCIP](#)). According to [Article 4 \(8\) CC](#) the goods lose their Community status as soon as they are actually removed from the customs territory of the Community (except where they are carried by an Authorised Regular Shipping Service ([Article 38\(5\) CC](#) and [Article 313\(2\) \(a\) 2nd indent CCIP](#))). This means that the goods arriving at the last Community port (e.g. Antwerp) have already lost their Community status.

4.4. Procedures at Customs Office of Export

4.4.1. General

This is the customs office where the formalities for goods destined to leave the customs territory of the Community are to be completed.

4.4.2. Typical formalities to be completed by the customs office of export

These formalities include:

- (a) *the lodging and acceptance of a customs declaration for export, outward processing or, following a customs procedure with economic impact, for re-exportation;
 - (b) the verification of the declaration and supporting documents and the examination of the goods;
 - (c) taking measures allowing the identification of the goods;
 - (d) controls on whether the goods are subject to prohibitions or restrictions;
 - (e) *safety and security risk analysis;
 - (f) ensuring that a guarantee is lodged where required;
 - (g) *release of the goods for moving to the customs office of exit (if the customs office of export is not identical with the customs office of exit);
 - (h) *issuing the MRN to the declarant;
 - (i) *forwarding the “Anticipated Export Record” message to the customs office of exit;
 - (j) *confirmation of exit to the exporter/declarant; and
 - (k) *initiating the inquiry procedure on open movements after 90 days.
- * These formalities are carried out within the AEP and ECS system.

4.4.3. Customs office of export also acting as customs office of exit

This arises occasionally because:

- (a) the goods are declared for export or re-export at a customs office at the point of exit from the customs territory of the Community; or
- (b) the goods are declared for export or re-export at the same customs office where they are taken over under a single transport contract for transport out of the customs territory of the Community; or
- (c) the goods are declared for export or re-export and transit at the same customs office.

4.4.4. Special rules in relation to the lodgement of declarations

The following special rules exist in relation to the lodgement of declarations:

- (a) for cases involving sub-contracting, the declaration may be lodged with the customs office responsible for the place where the sub-contractor is established ([Article 789 CCIP](#));
- (b) for cases where, for administrative reasons, the declaration cannot be lodged at the customs office via AEP responsible for supervising the place where the exporter is established or where the goods are packed or loaded for shipment, the declaration may be lodged with a different customs office in the Member State concerned which is competent for the operation in question ([Article 790 CCIP](#));
- (c) in duly justified circumstances, the declaration may be lodged at another customs office ([Article 791 CCIP](#));
- (d) for cases where goods not exceeding 3000 EUR in value per consignment and per declarant, and which are not subject to prohibitions, the customs declaration may be lodged with the customs office of exit ([Article 794 \(1\) CCIP](#));
- (e) for oral customs declarations which can be lodged only with the customs office of exit ([Article 794 \(2\) CCIP](#));
- (f) for postal traffic, the special provisions set out in Articles 237, 238 CCIP apply;
- (g) for customs declarations made by any other act which can take place only at the customs office of exit ([Articles 231, 233, 235, 236 CCIP](#));
- (h) for customs declarations lodged retrospectively which must be lodged with the customs office competent for the place where the exporter is established ([Article 795 CCIP](#)); and
- (i) for cases of re-exportation of non-Community goods under temporary importation where an ATA carnet is used ([Article 841 \(2\) CCIP](#)) the customs declaration may be lodged at a Customs Office other than that referred to in [Article 161\(5\) of the Code](#).

4.5. **Procedures at Customs Office of Exit**

The Customs office of exit is the office to which goods must be presented before they leave the customs territory of the Community and at which they will be subject to exit formalities and appropriate risk-based controls. These controls focus in particular on whether goods:

- (a) are missing; or
- (b) are in excess; or
- (c) do not correspond to those declared or have been substituted.

Where no discrepancies are identified, the customs office of exit releases the goods for exit. Where it is established that goods are missing, it should inform the office of export. In a case where the office of exit establishes that there are goods in excess, the Officer should refuse exit of these excess goods until the export formalities have been completed.

When the office of exit establishes a discrepancy in the nature of the goods, the Officer should refuse exit of these goods and take the following actions:

- if there are goods missing, inform the customs office of export and release the goods for exit,
- if goods are in excess, release only the goods for exit which have been declared for export; for the other goods a new export declaration is required which may exceptionally be lodged to the customs office of exit;
- if the nature of the goods is different from those declared (e.g. shoes instead of t-shirts) the original export declaration must be invalidated and a new one lodged to the customs office of export.

[\(Article 793a \(5\) CCIP\)](#)

The customs office of exit is usually the customs office competent for the place where the goods leave the customs territory of the Community. However, under [Article 793\(2\)\(b\) CCIP](#), the customs office competent for the place where goods are taken over under a single transport contract for their transport out of the customs territory of the Community can also be the customs office of exit.

4.6. Obligation to provide the necessary information at the customs office of exit

The person holding the goods is required to advise the next holder of the goods of the MRN(s) of the export declaration(s) together with the unique consignment reference number or transport document number and number of packages. If containerised, the equipment identification number should also be given. This has to be done as early as possible – at the latest at the handover of the goods. The advice may be made using commercial, port or transport information systems and processes or, where not available, in any other form. At the latest upon handover of the goods, the person to whom they are handed over must record the advice provided by the first holder of the goods.

If the carrier has not obtained the above information, it may not load the goods and bring them out

of the Community.

The carrier must then inform the customs office of exit that the goods have effectively left the Community, by providing the above information to the customs office of exit. This may be done by providing a hard copy of the cargo manifest declared on the Electronic Manifest System (EMS) or through other transport reporting requirements and can be made available to Customs through existing commercial, port or transport systems. ([Article 796d CCIP](#))

4.7. Commercial/administrative document in lieu of the EAD

Where goods are being exported from another Member State through Ireland, the customs office of exit in Ireland may accept a commercial or administrative document in lieu of the EAD subject to the following conditions:

- (a) An authorisation to use the Simplified Declaration or the Local Clearance Procedure must have been issued in the Member State of export. The fact that an authorisation number is quoted is sufficient evidence that this is the case.
- (b) The following particulars must be shown on the commercial or administrative document in all cases:
 - (i) the description of the goods and their quantity;
 - (ii) the CN code of the goods;
 - (iii) the number and kind of the packages and identifying marks;
 - (iv) the country of destination;
 - (v) the stamp/signature from the office of export, or special stamp in Local Clearance cases (see [Annex 62 of the Implementing Provisions](#));
 - (vi) the number of the authorization and the name of the issuing customs office; and
 - (vii) the endorsement “simplified exportation”.
- (c) The safety and security data specified for the procedure in [Annex 30A CCIP](#) must be provided.

4.8. Simplified Declaration Procedure cases

The customs office of exit in Ireland should accept the administrative or commercial document instead of the EAD other than in exceptional circumstances e.g. where the document clearly does

not meet the requirements and the declarant recognises this. Traders must be able to rely on declarations accepted by one Community customs office being valid throughout the customs territory of the Community.

4.9. Local Clearance Procedure cases

Where goods under the Local Clearance Procedure are presented at a customs office of exit in Ireland under cover of an administrative or commercial document and this office notes that the document does not meet the requirements laid down above, the following procedures apply:

- (a) the office of exit must give its reasons for refusing to accept the document;
- (b) a new export declaration must be made and be accepted by the office of exit; and
- (c) if the office of exit notes that a trader is regularly presenting unacceptable commercial or administrative documents, Customs Procedures Branch, Customs Division is to be notified. The office which issued the authorisation will be notified by them.

4.10. Split Exportation

In the case of split exportation via the same office of exit, endorsement of the EAD will be given only for those goods which are actually exported.

In the case of split exportation via several different offices of exit, the customs office of export, or the customs office of exit where the original of the EAD is presented, will on receiving a duly substantiated request, certify a copy of the EAD for each part of the goods, with a view to it being presented to another office of exit.

In the cases referred to above, the original of the EAD will be noted accordingly.

([Article 793a\(3\) CCIP](#))

4.11. ECS - evidence that the goods have left the Community

In the case of indirect exports using ECS, the office of export is responsible for certifying the exit of the goods to the exporter or declarant in the following cases:

- (a) it has received an “Exit results” message from the customs office of exit; and

- (b) it has received no “Exit results” message from the customs office of exit within 10 days, but is satisfied that evidence provided in support of the claim about exit is sufficient.

Where after 90 days from the release of goods for export, the customs office of export has not received the ‘Exit results’ message, it may, at its own initiative, start an enquiry procedure. The customs office of export shall, at the request of the person who lodged the customs declaration, start an enquiry procedure - even before the 90 days have elapsed - where the person who lodged the customs declaration has information that the goods have left the customs territory of the Community, and requests an inquiry.

Where the customs office of exit does not confirm the exit of the goods in either of the cases mentioned above, the customs office of export informs the person who lodged the customs declaration and invites him to produce (alternative) evidence that the goods have left the customs territory of the Community, that evidence may be provided in particular by one of the following means or a combination thereof:

- (a) A copy of the delivery note signed or authenticated by the consignee outside the customs territory of the Community; or
- (b) The proof of payment or the invoice or the delivery note duly signed or authenticated by the economic operator which brought the goods out of the customs territory of the Community; or
- (c) A declaration signed or authenticated by the company which brought the goods out of the customs territory of the Community; or
- (d) A document certified by the customs authorities of a Member State or a country outside the customs territory of the Community; or
- (e) Economic operators records of goods supplied to oil and gas drilling and production platforms or wind turbines.

[\(Article 796da\(4\) CCIP\)](#)

It should be noted that the above is strictly an illustrative list and is not exhaustive.

Where the customs office of export has, after a period of 150 days from the date of release of the goods for export, received neither an “Exit results” message from the customs office of exit nor satisfactory evidence in support of a claim of exit, it may consider this as an indication that the goods have not left the customs territory of the Community. In such cases, the customs office of export must inform the exporter or declarant and the declared customs office of exit of the invalidation of the export declaration.

(Article 796e CCIP)

5. DECLARATION FOR EXPORT

5.1. General

A customs declaration is required for all exports to non-Community countries and to certain non-fiscal areas of the EU and since 1 July 2009 this must be made electronically. However, in certain limited cases a declaration may be made orally or in a simplified form and these situations are described at [4.4.4](#).

Declarations for exported goods are processed electronically through the AEP system. Data is submitted to the AEP system by means of Direct Trader Input (DTI), i.e. authorised exporters directly submit electronic declarations based on the SAD.

5.2. Requirement for declaration

5.2.1. General

A customs export declaration is required for goods:

- (a) exported to a non-Community country; or
- (b) bound for any of the territories of the EU which are part of the customs territory of the Community but are not part of the fiscal territory (see Section 2); or
- (c) delivered tax exempt as aircraft and ship supplies, regardless of the destination of the aircraft or ship; or
- (d) CAP goods bound for an entitled destination in accordance with the provisions of Article 33 of [Commission Regulation \(EEC\) No. 612/09](#).

5.2.2. Specific requirement

The following are also to be treated as exports from the customs territory of the Community and require a customs declaration:

- (a) supplies to international organisations established in the Community; and
- (b) supplies to armed forces stationed in the territory of a Member State, but not serving under its command.

5.2.3. Making the declaration

For all of these goods, the customs declaration must be made:

- (a) using a data-processing technique authorised by Revenue; or
- (b) by means of a declaration or any other act whereby the holder of the goods expresses his wish to place them under a customs procedure, where such a possibility is provided for by the legislation. ([Article 61 of the Code](#))

5.3. Lodging a declaration

5.3.1. General

Since 1 July 2009, Community legislation requires that an export/re-export declaration containing specific items relating to safety and security requirements must be lodged in advance of an export movement. The exact time of lodgement depends on the nature of the cargo and how the export is being effected (see [5.4](#)).

The declaration must be lodged electronically. In addition, it must contain the particulars laid down for such declarations in Annex 37 and Annex 30A CCIP and must be completed in accordance with the explanatory notes in those Annexes. ([Articles 787\(1\), 841\(1\), 841a\(1\), 842a and 842b\(1\) CCIP](#))

5.3.2. Person lodging the customs declaration

The exporter shall be considered the person on whose behalf the export declaration is being lodged. There are various possible scenarios in which the person who is responsible for or is allowed to lodge the customs declaration is:

- (a) the exporter or holder of the outward processing procedure, in the case of the export and outward processing procedures respectively;
- (b) the principal in the case of the transit procedure; or
- (c) the person re-exporting non-Community goods after use of a customs procedure with economic impact (customs warehousing, inward processing, temporary admission, processing under customs control).

Any of those persons may use a representative, who may be direct or indirect.

([Article 5 \(2\) of Code](#)).

5.3.3. Office responsible for receipt of declaration

[Article 161\(5\) of the Code](#) lays down which customs office of export has the geographical responsibility for receiving export declarations.

The export declaration must be lodged via AEP to the customs office responsible for supervising the place where the exporter is established or "where the goods are packed or loaded for export shipment". The customs office responsible for the place where the goods are packed or loaded is generally the customs office in the region from where the goods are then transported out of the Customs territory of the Community i.e. the region where the exporter who takes the decision to export the goods is based.

5.4. Time limits for lodgement of declarations

The time limits for lodging an export declaration in various situations are as set out in the following Table. ([Article 592b CCIP](#)) It should be noted that in practice, for all modes of transport, the declaration must be lodged earlier than the time limits set out in the Table to enable the office of export to carry out the necessary risk analysis. For example, in the case of containerised goods being sent from Dublin to the US via Rotterdam, the sequence of events is as follows:

- (a) the declaration must be lodged at the customs office of export which is Dublin;
- (b) risk analysis is carried out in Dublin and the goods are released with the relevant message exchanges occurring through ECS;
- (c) the goods are sent from Dublin on a vessel of an Authorised Regular Shipping Service and arrive in Rotterdam which is the office of exit. There, they are loaded on to the ship which will take them to the US; and
- (d) the legislative requirement is that the declaration be lodged at least 24 hours before the goods in this example are loaded on to the ship in Rotterdam. As the declaration must be lodged in Dublin and as it will take more than 24 hours for the goods to travel between Dublin and Rotterdam this deadline will be met easily – however, the declaration should still be lodged as early as possible in Dublin to facilitate risk analysis.

Table 1
Time limits for lodging export declaration

<u>Containerised maritime cargo</u> (except short sea containerised shipping)	At least 24 hours before commencement of loading in the port from where the goods will leave the Community.
<u>Bulk/ break bulk maritime cargo</u> (except short sea bulk/ break bulk shipping)	At least 4 hours before the goods will leave the Community.
Movements between Greenland, Faroe Islands, Ceuta, Melilla, Norway, Iceland, ports on the Baltic Sea, ports on the North Sea, ports on the Black Sea or ports on the Mediterranean and The Community except French overseas department, Azores, Madeira and Canary Islands	At least 2 hours before the goods will leave the Community.
Movements with a duration of less than 24 hours between A territory outside the customs territory of the Community and The French overseas departments, Azores, Madeira and Canary Islands	At least 2 hours before the goods will leave the Community.
Air Traffic	At least 30 minutes prior to the actual take off of the aircraft.
Rail and inland waterways	At least 2 hours before the goods will leave the customs office of exit.
Road traffic	At least 1 hour before the goods will leave the customs office of exit.

Where the customs declaration is not lodged by use of a data processing technique because the electronic application of the person lodging that declaration is not functioning, the time limit is 4

hours ([Article 592b \(2\) CCIP](#)) for all of the above mentioned means of transport except deep sea containerised cargo where the deadline remains 24 hours before commencement of loading.

5.5. Exceptions to the general obligation to lodge a declaration within specified time limits and without safety and security data

5.5.1. Exception 1

The **first exception** relates to a situation where the time limits for prior lodgement of the customs declaration do not apply but the declaration must, nevertheless, be lodged no later than at the time of presentation of the goods at the customs office of export. It is important to understand that this provision does not derogate from the need for a customs declaration, containing safety and security data, but merely from the need to comply with the specific time limit and other rules laid down in [Articles 592b to 592f CCIP](#). In these cases the customs declaration takes a “special” form in accordance with the rules applicable in the particular case (for example, presentation of an ATA carnet). **It is important that the declaration is lodged at the office of export as early as possible to allow for the conduct of risk analysis and uninterrupted cargo flow.** The situations are specified in Article 592a CCIP:

Article 592a

- electrical energy;
- goods leaving by pipeline;
- letters, postcards, printed matter, including on electronic medium;
- goods moved under the rules of the Universal Postal Union Convention;
- goods covered by a customs declaration made by any other act in accordance with Articles 231, 232(2) and 233, with the exception of, if carried under a transport contract, household effects as defined in Article 2(1)(d) of Regulation No 1186/2009 except pallets, containers, and means of road, rail, air, sea and inland waterway transport;
- goods contained in travellers’ personal luggage;
- goods for which an oral declaration is permitted in accordance with Articles 226, 227 and 229(2), with the exception of, if carried under a transport contract, household effects as defined in Article 2(1)(d) of Regulation No 1186/2009 pallets, containers, and means of road, rail, air, sea and inland waterway transport;
- goods covered by ATA and CPD Carnets;

- goods moved under cover of the form 302 provided for under the Convention between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- goods carried on board vessels of regular shipping services, duly certified in accordance with Article 313b; and goods on vessels or aircraft moving between Community ports or airports without any intervening call at any port or airport outside the customs territory of the Community;
- weapons and military equipment brought out of the customs territory of the Community 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;
- the following goods brought out of the customs territory of the Community directly to drilling or production platforms or wind turbines operated by a person established in the customs territory of the Community:
 - (i) goods to be used for construction, repair, maintenance or conversion of such platforms or wind turbines;
 - (ii) goods to be used to fit or equip the said platforms or wind turbines;
 - (iii) provisions to be used or consumed on the said platforms or wind turbines;
- goods in a consignment the intrinsic value of which does not exceed EUR 22 provided that the customs authorities accept, with the agreement of the economic operator, to carry out risk analysis using the information contained in, or provided by, the system used by the economic operator.
- 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 or other consular conventions, or New York Convention of 16 December 1969 on special missions;
- goods which are supplied for incorporation as parts of or accessories in vessels and aircraft, motor fuels, lubricants and gas necessary for the operation of the vessels or aircraft, foodstuffs, and other items to be consumed or sold on board;
- goods destined for territories within the customs territory of the Community where [Directive 2006/112/EC](#) or [Directive 2008/118/EC](#) does not apply, and goods dispatched from these territories to another destination in the customs territory of the Community, as well as goods dispatched from the customs territory of the Community to Heligoland, the Republic of San Marino and the Vatican City State.

5.5.2. Exception 2

The **second exception** relates to a situation where, although an export declaration is required, it does not need to contain safety and security data.

The safety and security data is not required in the following cases:

- (a) oral declarations ([Articles 226-229\(2\), 235, 236 CCIP](#));
- (b) declarations made by any other act ([Articles 231 - 236 CCIP](#)) e.g. going through the customs channels;
- (c) postal traffic under the UPU rules ([Articles 237, 238 CCIP](#));
- (d) use of an ATA-carnet ([Articles 797, 841\(2\) CCIP](#));
- (e) goods intended for incorporation as parts of or accessories in vessels and aircraft, motor fuels, lubricants and gas which are necessary for the operation of machines and apparatus used on board of the ship or aircraft, foodstuff and other items to be consumed or sold on board ([Article 592a\(o\) CCIP](#));
- (f) other cases specified in [Art. 592a CCIP](#), such as electrical energy, goods leaving by pipeline, letters, postcards, printed matter, including on electronic medium, and goods of an intrinsic value which does not exceed 22 EUR where the conditions of that provision are met;
- (g) where Community goods are dispatched directly to a territory belonging to the customs territory of the Community but not to its fiscal territory and the rules on exportation apply in accordance with Articles 278 - 280 of Directive 2006/112/EC or where goods are dispatched to Helogland, San Marino, the Vatican City State, Busingen or Lake Lugano; and
- (h) goods exported to Norway and Switzerland (including Liechtenstein) in accordance with the agreements concluded between the European Union and those countries.

5.6. **Place for lodgement of declarations - Normal Procedure**

An export customs declaration will normally be lodged via AEP to the Customs Office:

- (a) responsible for supervising the place where the exporter is established; or
- (b) where the goods are packed or loaded for export shipment.

([Article 161\(5\) of the Code](#)) and ([201\(1\)\(b\) CCIP](#))

5.7. Place for lodgement of declarations – Exceptions

5.7.1. Declaration may be lodged via AEP to a different office

Where for administrative reasons the above normal procedure cannot be applied, the declaration may be lodged via AEP:

- (a) to any Customs office in Ireland, which is competent to deal with the export procedure concerned ([Article 790 CCIP](#)); or
- (b) in another Member State where there are duly justified good reasons, as outlined in the following paragraphs. ([Article 791 CCIP](#))

Duly justified good reasons exist where the lodgement of a declaration to the normal Revenue Office via AEP would require an economically unreasonable effort by the exporter and may constitute the following:

- (a) change of contract; or
- (b) diversion of goods; or
- (c) loss of documents.

Duly justified good reasons do not exist:

- (a) where the circumstances can be foreseen; or
- (b) where a significant economic advantage accrues to the exporter by lodging the export declaration in another Member State in cases where agricultural refunds are due.

Accordingly, care must be taken in allowing an export declaration to be lodged at an office other than the place for lodging a declaration through normal procedures. Areas of doubts or difficulties in this regard should be referred to Customs Procedures Branch, Customs Division.

5.7.2. Sub-contracting

In cases involving sub-contracting, the export declaration may also be lodged to the Revenue Office responsible for the place where the sub-contractor is established.

([Article 789 CCIP](#))

Subcontracting refers to the process of entering a contractual agreement with an outside person or company to perform a certain type of work.

5.8. Who may make declarations

5.8.1. General

Declarations may be made by a person who is able to present the goods to Customs, or to have them presented. If the declarant is not the exporter, s/he must be appointed by the exporter and empowered to act as his/her representative. The declarant must be established in the Community but this requirement may be waived where goods are declared only on an occasional basis.

(Articles 5 and 64 of the Code)

5.8.2. Exporter

The exporter, within the meaning of [Article 161\(5\) of the Code](#), is considered to be the person on whose behalf the export declaration is made and who is the owner of the goods or has a similar right of disposal over them at the time when the declaration is accepted.

Where ownership or a similar right of disposal over goods belongs to a person established outside the Community pursuant to the contract on which the export is based, the exporter is considered to be the contracting party established in the Community.

(Article 788 CCIP)

5.8.3. A Representative

A person may appoint a representative in his dealings with Revenue to perform the acts and formalities laid down by customs rules. Such representation may be direct or indirect.

Under **direct representation** a person acts in the name of and on behalf of another (the principal). This means that the principal, for whom the direct representative is working, is solely responsible for fulfilling their legal obligations under Community customs law.

Under **indirect representation** the third party acts in his or her own name but on behalf of their principal. This means that the third party is jointly responsible with their principal for fulfilling legal obligations under Community Customs law.

A representative must be established within the Community. An exemption to this general requirement will be made in cases of temporary importation or, where Revenue considers it appropriate and justified, in cases where goods are declared only on an occasional basis.

A representative must state, by including the appropriate code in Box 14 of the SAD, that he is acting on behalf of the person represented, specify whether the representation is direct or indirect and be empowered to act as a representative. A person who fails to state that he is acting in the name of or on behalf of another person or who states that he is acting in the name of or on behalf of another person without being empowered to do so is deemed to be acting in his own name and on his own behalf.

An Officer may require any person stating that he is acting in the name of or on behalf of another person to produce evidence of his powers to act as a representative.

([Article 5 of the Code](#))

Without prejudice to the possible application of penal provisions, the lodging with a Revenue Office of a declaration signed by the declarant or his representative (in AEP this is a digital signature) renders him responsible under the provisions in force for all of the following:

- (a) the accuracy of the information given in the declaration;
- (b) the authenticity of the documents presented; and
- (c) compliance with all the obligations relating to the entry of the goods in question under the procedure concerned. (*[Article 199\(1\) CCIP](#)*)

5.9. Amendment of declarations

5.9.1. General Position

When a declarant requests permission to do so he/she may be authorised to amend one or more of the particulars of the declaration after it has been accepted by Revenue. The amendment cannot have the effect of applying the declaration to goods other than those it originally covered.

In allowing the amendment of errors or discrepancies, Officers should take into account the risks to Revenue that are involved.

5.9.2. Exception to general position

No amendment to a declaration is permitted where authorisation is requested after the Officer has:

- (a) informed the declarant that (s)he intends to examine the goods; or
- (b) established that the particulars in question are incorrect; or
- (c) released the goods.

(Article 65 of the Code)

5.9.3. Errors or discrepancies discovered by Revenue in the course of documentary checks and/or examination

a. Cases where no fraud or criminality is suspected

If an officer discovers errors or discrepancies during documentary checks and/or examination of goods, (s)he may request the declarant to amend the declaration provided that (s)he is satisfied that there was a genuine error or omission and that no fraud was intended. This is done by amending the status of the SAD on AEP to "To Amend by Trade". When the status of the SAD is at "To Amend by Trade" it allows the declarant to submit an electronic amendment to the SAD, this amendment has a unique identifier and is only accepted by the system when the status has been set by the Officer.

In cases where there are a number of errors or discrepancies and an officer is satisfied that they were genuine errors or omissions and that no fraud was intended a trader may cancel the original entry and a replacement submitted.

b. Cases where fraud or criminality are suspected

Cases where fraud or criminality e.g. attempted export of restricted goods without a licence, are suspected are to be reported to Anti-Fraud Prosecution Unit, IPD, Bridgend, Co. Donegal.

5.9.4. Amendment of declarations not involving payment of duty

Where a declaration is made by DTI, a hard-copy is to be printed from the AEP System. If the Officer is satisfied that the amendment is in order (s)he should endorse the reverse of the hard-copy "Satisfied amendment in order" together with signature and date stamp.

5.9.5. New declaration may replace the original declaration

Where corrections are allowed in accordance with [Article 65 of the Code](#), this may be performed by the lodging of a new declaration to replace the original declaration. In that event, the relevant date for determination of any duties payable and for the application of any other provisions governing the customs procedure in question is the date of the acceptance of the original declaration.

(Article 204 CCIP)

5.10. Invalidation of a declaration

5.10.1. Invalidation after the goods have been declared for export

Where the goods have been declared for export or for the Outward Processing procedure, the declaration may be invalidated in the case of goods which are subject to export duty, to an application for repayment of import duty, to refunds or other export amounts or to other special measures on export provided that:

- (a) the declarant provides the office of export with evidence that the goods have not left the Community;
- (b) the declarant returns all copies of the customs declaration, together with any other documents issued to him on acceptance of the declaration;
- (c) the declarant provides the office of export with evidence that any refunds and other amounts granted on the strength of the export declaration have been repaid or that the necessary measures have been taken by the Departments concerned to ensure that they are not paid; and
- (d) the declarant complies with any other obligations laid down by the office of export to regularise the position of the goods.

(Article 251(2) CCIP)

5.10.2. Export licences and similar documents

Invalidation of the declaration will entail cancellation of any adjustments made on an export licence or advance-fixing certificate presented in support of the declaration.

The above requirements apply to re-export where the lodging of a declaration is necessary.

(Article 251(2) CCIP)

5.11. Cases where export goods do not leave the Community

Where goods released for export do not leave the customs territory of the Community, the exporter or the declarant must immediately inform the office of export which will invalidate the export declaration.

Where, in the cases referred to in [Article 793\(2\)\(b\) or Article 793b CCIP](#), (Single Transport Contract or transit procedure) a change in the terms of a transport contract has the effect of terminating a transport operation inside the customs territory of the Community which should have terminated outside it, the companies or authorities in question may only carry out the amended contract with the agreement of the office of export or, in the case of a transit operation, the office of departure. The office of export will invalidate the declaration in such a case.

(Article 792a CCIP)

5.12. Oral declaration

5.12.1. General

Oral declarations may be made only at the customs office of exit. Such declarations are restricted to:

- (a) goods of a non-commercial nature contained in travellers' personal baggage, or sent by private individuals;
- (b) the goods referred to in [Article 225 \(b\) CCIP](#) (i.e. under certain conditions, commercial goods not exceeding the statistical threshold which is currently €1,000);
- (c) the goods referred to in [Article 231 \(b\) CCIP](#) (i.e. means of transport registered in the Community and intended to be re-imported); and
- (d) other goods in cases of negligible economic importance, where this is authorised by Revenue.

(Article 226 CCIP)

Where an Officer is not satisfied that the particulars declared are accurate or that they are complete, (s)he may require a written declaration. Oral declarations made by Customs agents acting on behalf of another person are not accepted.

[\(Article 227 CCIP\)](#)

5.12.2. Receipts for oral declarations

Where goods declared orally are subject to export duty, Revenue will issue a receipt on C & E 305 to the person concerned on payment by cash/Bank Draft.

The receipt must include at least the following information:

- (a) a description of the goods which is sufficiently precise to enable them to be identified, this may include the tariff heading;
- (b) the invoice value and/or quantity of the goods, as appropriate;
- (c) a breakdown of the charges collected;
- (d) the date on which it was made out; and
- (e) the name of the authority which issued it.

[\(Article 228 CCIP\)](#)

5.12.3. Oral declarations – Re-export after temporary importations.

The following, which may have been the subject of an oral declaration at importation in accordance with the conditions laid down in [Article 497\(3\) CCIP second subparagraph](#) (*i.e. procedures with economic impact*), may also be the subject of an oral declaration for re-exportation, discharging the temporary importation procedure:

- (a) animals for grazing or for the performance of work or transport and other goods satisfying the conditions laid down in [Article 567, second subparagraph, point \(a\) CCIP](#);
- (b) packings referred to in [Article 571\(a\) CCIP](#) (*i.e. Intended for re-exportation*), bearing the permanent, indelible markings of a person established outside the customs territory of the Community;
- (c) radio and television production and broadcasting equipment and vehicles specially adapted for use for that purpose and their equipment imported by public or private organisations established outside the customs territory of the Community and approved by Customs issuing the authorisation for the procedure to import such equipment and vehicles;

- (d) instruments and apparatus necessary for doctors to provide assistance for patients awaiting an organ transplant pursuant to [Article 569 CCIP](#) (*i.e. Relief – professional equipment*);
- (e) the goods referred to in [Article 232 CCIP](#) (*i.e. personal effects etc.*); and
- (f) other goods, where this is authorised by Revenue.

[\(Article 229 CCIP\)](#)

6. Automated Entry Processing (AEP)

6.1. General

All normal export procedures are carried out through the AEP system which is responsible for the validation, processing, duty accounting and clearance of customs declarations. The system also checks updated data format, validations, prohibitions and restrictions and verifies that sufficient credit, if necessary, is available in the trader's account to pay the duty due..

There are a number of reports available from the AEP system which give Revenue access to management information on most aspects of trade. The [AEP Staff Guide](#) provides details of the various reports available.

Customs declarations must be submitted to the AEP system by means of Direct Trader Input (DTI) (Paperless Declaration) which is provided for in [Article 77 of the Code](#) and [Article 222 of the Implementing Provisions](#).

In the case of an indirect export where the export SAD, in Box 29, shows the Office of Exit to be in another Member State a message will be automatically generated by AEP and sent to the declared Office of Exit in that other Member State so that they can supervise the exit of the goods.

6.2. AEP Trader Guide

The [AEP TRADER GUIDE](#) contains “guiding instructions” for DTI users of the AEP system. General information on the operation of the Customs aspects of AEP can be obtained from the AEP Accounts Unit in Customs Division. aep@revenue.ie

6.3. Direct Trader Input (DTI) (Paperless Declaration)

6.3.1. Application for participation

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

All traders requiring access to the AEP system will require registration on CRS under a new Revenue taxhead (C&E) number created for all subsequent C&E transactions. The Revenue taxhead number allocated on foot of the registration is required for DTI paperless approval.

Registration for AEP functions is carried out by the AEP Accounts Unit. Note that this registration does not absolve the requirement to register for EORI (see 3.11)

CONTACTS

Office of the Revenue Commissioners AEP Accounts Unit Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary Phone: 1890 422 423 or +353 67 63400	Application Forms download: http://www.revenue.ie/en/customs/forms/aep.html Fax: +353 67 63397 e-mail: aep@revenue.ie
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6.3.2. Accompanying documents

Where a SAD is Green-routed, the declarant must retain the accompanying documents endorsed with SAD Number/Date, for three years from the end of the year in which the goods are released from Revenue control and produce them to Revenue if requested. The declarant may use any filing system provided that the documents can be produced to Revenue on request. Declarants must insert Code 1 in Box 44-3 of the SAD (this indicates that the declarant is in possession of an accompanying document(s) and that such document(s) will be retained for production to Revenue if requested).

Under the AEP system, accompanying documents must continue to be lodged in the case of Red-routed and Orange-routed declarations. These documents are retained by Revenue. Traders will be allowed in certain instances to provide electronic versions of documents to Revenue, rather than having to present them manually. Consequently, traders may submit the required documents either by e-mail or fax to the relevant export station. Documents such as invoices, documents claiming temporary relief from duty, INF documents, airway bills, and VAT-Free Authorisations may be accepted electronically. 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 Revenue so as to meet the needs of the issuing agency. However, Revenue reserve the right to insist on an original document if considered necessary in any instance.

6.3.3. Export licences

Where the SAD has been Green-routed, export licences are to be endorsed by the declarant and retained with the accompanying documents. In the case of red/orange routings the licence must be produced; if licences are required at other export stations and cannot be retained, a photocopy including the endorsed area is to be retained.

6.3.4. Printing of electronic SADs

Hard copies of DTI SADs can be printed off from the AEP system. It should be noted that it is not possible to obtain a hard copy until the day following that on which the declaration was accepted by the AEP system.

6.3.5. Fallback arrangements

In any case where problems arise and it is not possible to lodge a declaration electronically due to:

- (a) AEP not being available; or
- (b) the system being used by the person lodging the declaration not functioning

it will be possible to use a paper-based approach using Annex 45k and 45l of the CCIP. The paper-based declaration must contain the additional safety and security data specified in Annex 30A.

Annexes 45k and 45l should be used as follows:

- (a) in the case of a declaration containing 1 item, a trader should use Annex 45k; and
- (b) in any case where the declaration contains more than 1 item, he should use Annex 45k **and** Annex 45l.

A DTI User may lodge or fax the completed form(s) to Customs at the station from where their goods will depart. Clearance of the goods is to be indicated by issuing a Clearance Slip. When AEP is restored, traders should submit the declaration via AEP where not already done so and the relevant SAD number and date returned by the system advised to Customs at the export station.

6.3.6. SAD covering more than one article

Where a SAD covers two or more articles, the particulars relating to each article are to be regarded as constituting a separate declaration.

Component parts of industrial plant coming under a single CN Code are to be regarded as constituting a single item of goods.

([Article 198 CCIP](#))

6.3.7. SAD used to cover several successive customs procedures

Where the SAD is used to cover several successive customs procedures, Officers must satisfy themselves that the particulars given in the declarations relating to the various procedures in question all agree.

([Article 210 CCIP](#))

6.4. Completion of SAD

6.4.1. General

The SAD must be completed in accordance with the explanatory notes in [Annex 30A and Annex 37 CCIP](#) and any additional rules laid down in other Community legislation. The [AEP Trader Guide](#) provides the necessary details. An Officer is entitled to ask for a translation into English of particulars in declarations.

([Article 211 CCIP](#))

6.4.2. Codes for completing the SAD

The codes to be used in completing the SAD or other forms permitted under [Article 205 \(1\) CCIP](#) are listed in Annex 30A and in [Annex 38 CCIP](#).

([Article 213 CCIP](#))

6.4.3. Boxes on SAD

The list of Boxes to be completed when using the SAD to place goods under the customs export procedure is set out in Annex 30A and [Annex 37 CCIP](#).

([Article 216 CCIP](#))

6.5. Documents to accompany the customs export declaration

6.5.1. General

The general position on accompanying documents is set out in [6.3.2](#).

([Article 221 CCIP](#))

6.5.2. Transport Documents/Packing Lists

Officers are entitled to require exporters to produce transport documents or documents relating to the previous customs procedure, as appropriate, when the export declaration is lodged. Where a single item is presented in two or more packages, Officers may also ask for the production of a packing list or equivalent document indicating the contents of each package.

([Article 218\(2\) CCIP](#))

6.5.3. Retention of documents accompanying a declaration

Original documents or, where allowed, electronic versions of documents ([6.3.2](#)) accompanying a Red-routed or Orange-routed declaration should normally be kept by Revenue unless the declarant requires them for other operations. In the latter case, before returning to the declarant, the necessary steps should be taken to ensure that the documents cannot subsequently be used except in respect of the quantity or value of goods for which they remain valid.

([Article 200 CCIP](#))

6.5.4. Export licences

When an export licence is required to be presented, the licence is to be endorsed before being returned to the exporter. When exhausted, it is to be retained with the last relevant SAD or, where required, is to be returned to the relevant Department and a copy retained.

6.6. Preferential Documents

6.6.1. General

Products which originate in the Community and are being exported to a third country can benefit from a preferential rate of duty on submission of either:

- (a) a movement certificate EUR.1 or A.TR for Turkey; or
- (b) an invoice declaration, or invoice declaration EUR-MED

6.6.2. Procedure for issue of EUR.1 Certificate or A.TR (Turkey)

An application in writing must be made to the office of export indicating that the exporter wishes to have a Movement Certificate EUR.1/A.TR issued. The application can be completed by an exporter's authorised representative.

The EUR.1/A.TR is composed of a movement certificate (pages 1 and 2) and an application form (pages 3 & 4). The certificate is issued when the Officer is satisfied that the products originate in the Community and endorses Box 11 with an approved stamp.

6.6.3. Retrospective issue of Movement Certificate EUR.1/A.TR

An EUR.1/A.TR may exceptionally be issued after exportation of the products if:

- (a) it was not issued at the time of exportation because of errors or special circumstances; or
- (b) it is demonstrated to the satisfaction of the officer that a movement certificate EUR.1/A.TR was issued but was not accepted for technical reasons.

The exporter must indicate the place and date of exportation of the products to which the EUR.1/A.TR relates. The certificate can only be issued retrospectively after verifying that the information supplied is correct.

6.6.4. Issue of a Duplicate Movement Certificate EUR.1/A.TR

In the event of theft, loss or destruction of an EUR.1 or A.TR form the exporter may apply for a duplicate. The certificate must bear the date of issue and the number of the original certificate and will take effect from that date.

6.6.5. Conditions for an Invoice Declaration or Invoice Declaration EUR-MED.

Preferential agreements provide for the use of a simplified procedure for the issue of an invoice declaration or invoice declaration EUR-MED. The countries accepting invoice declarations or EUR-MEDs are:

Albania	Lebanon
Algeria	Macedonia (FYR)
Bosnia-Herzegovina	Melilla
Ceuta	Mexico
Chile	Morocco
Croatia	Norway
Egypt	South Africa
Faroe Islands	Switzerland
Iceland	The Palestinian Authority of the West Bank and Gaza Strip
Israel	Turkey
Jordan	Tunisia
Liechtenstein	

An invoice declaration or EUR-MED may be made out by:

- (a) an approved exporter (see 5.13.6); or
- (b) an exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed €6,000. (No prior approval is required in this instance).

6.6.6. Approved Exporters

Any exporter who makes frequent shipments can be authorised to make out invoice declarations irrespective of the value of the products concerned. Completed application forms for authorisations can be submitted to Classification, Origin and Valuations Unit, Customs Procedures Branch, Customs Division, Nenagh.

6.6.7. Consignments where value does not exceed €6,000

If the value of a consignment does not exceed €6,000 formal approval to make an invoice declaration or EUR-MED is not necessary but all endorsements on the documents must be signed by the exporter.

7. EXPORTS BY SEA

7.1. General

Legislation provides that all ships, whether laden or in ballast, i.e. without cargo, must be cleared outwards by customs before departing from a port in Ireland to a place abroad. Clearance outwards is the customs authority for the departure of the ship. There are exceptions to this rule in the cases of vessels of Authorised Regular Shipping Services, fishing boats and calling ships and these are described below. A manifest to show what goods the vessel is actually carrying must also be lodged. This enables Revenue to ascertain that all the goods on the vessel have been properly declared.

7.2. Clearance of ships outwards

Sections 101, 102, 128, and 129, of the Customs Consolidation Act 1876 and Section 6 of the Customs and Inland Revenue Act, 1878, (as amended by the [Finance Act, 1967](#) contain the relevant legislative provisions.

[Directive 2010/65/EU](#) facilitates maritime transport by providing for standardisation of reporting formalities. It has been implemented nationally by the [European Union \(Reporting Formalities for Ships\) Regulations 2012 \(S.I. No. 166 of 2012\)](#).

7.3. Outward Clearance not required

7.3.1. Vessels of an Authorised Regular Shipping Service

Formal clearance outwards is not required for vessels of an Authorised Regular Shipping Service ([See 7.9](#)). In such cases Mercantile Marine or Light Dues certificates are lodged by the Agent/Master at the local Revenue Office on arrival of the vessel. Failure to produce such certificates, or production of certificates which require corrective action, should be immediately reported to the relevant Department on whose behalf the agency work is being carried out.

Where such certificates are not in order and where Outward Clearance is not required, vessels are not to be stopped from sailing but the Master is to be informed that the vessel is going to sail without having fulfilled its legal obligations. In such cases the Department of Transport and/or Commissioners of Irish Lights, as appropriate, should be notified and the Master made aware of such notification. A record of such notifications should be kept in a suitably adapted register. The matter is to be reported immediately to local management.

7.3.2. Fishing boats

Fishing boats leaving for foreign fishing grounds are not required to clear outward unless they have cargo on board or have taken on board bonded stores. If they have bonded stores on board, the outward clearance declaration must specify the exact fishing grounds to which the vessel is proceeding and the duration of the voyage.

7.3.3. Calling ships

A calling ship is a ship arriving for the purpose of taking on fuel. It will not be landing or loading cargo. Calling ships from non-Community ports are not required to clear outwards unless they have shipped bonded or drawback stores.

Bonded stores are goods delivered duty free from a bonded store for shipment on vessels departing on foreign voyages beyond State waters. There are special provisions for fishing boats.

Drawback stores are goods which were duty paid on importation and subsequently re-exported as ships stores. They must not have been used while in the country. A drawback on the duties paid at importation is allowable.

Instructions on Ships Stores are contained in the [Ship Stores Manual](#).

7.4. **Outward Clearance required**

All vessels other than these mentioned at [7.3](#) are required to clear outwards. Where clearance outwards is required, a General Declaration Outwards ([IMO FAL Form 1](#)), must be presented in duplicate to Revenue. A copy of this form, when signed and date-stamped by the relevant Officer, constitutes the clearance outwards of the ship and is the authority for it to depart.

The Master or any person authorised by him must, if required, attend and answer all questions put to him by such Officer relating to the ship, its cargo or the voyage.

Before issuing the clearance, the Officer is to annex to the General Declaration Outwards the copy of the ships stores ([IMO FAL Form 3](#)), duly noted with particulars of any duty-free stores that were allowed to be taken on board, which was delivered with the inwards report of the ship. However, clearance is not to be refused because the shipping bills or shipping notes for stores have not been returned with certificates of shipment from the shipping officers. Clearance documents granted at a second or any subsequent ports of call are to be attached to the clearance documents granted at the first port.

7.5. Manifests for ships departing for third Countries.

On the exportation of any goods outside the Community, the Master or owner of a ship must lodge within twenty-four hours after the final clearance thereof, either personally or through his agent, a manifest of all the goods shipped, setting out the marks, numbers and descriptions of packages and the names of the consignors thereof.

7.6. Manifests for ships departing for another E.U. Country

For prohibition/restriction purposes, a manifest must be lodged within twenty-four hours of departure in respect of goods carried on all departing ships.

7.7. Refusal to clear Outward

Clearance outwards is to be refused to any ship for which notice of detention has been received from the Department of Transport, the Marshal of the Admiralty's Office, the Registrar (or other proper official) of a Circuit or District Court or the Commissioners of Irish Lights.

In the event of the ship having already received clearance, Revenue must, without delay, inform the Marshal, Department of Transport or Judge or other Court official, as the case may be, of the fact.

7.8. Records and Returns

Records of all ships clearing outwards are to be retained locally by Revenue. Ships clearing with stores only, *via* another port for loading, are to be treated as clearances in ballast i.e. without cargo.

For prohibition/restriction control purposes details of all electronic cargo manifests lodged will be available on EMS for perusal by other Units involved in post-exportation checks.

7.9. Authorised Regular Shipping Service

7.9.1. General

This relates to the intra-Community carriage of goods by sea transport. Shipping of goods between Member States by sea is divided into two categories:

[Authorised Regular Shipping Services](#) and [Other Community Shipping Services](#).

7.9.2. Authorised Regular Shipping Service

An Authorised Regular Shipping Service is one which carries goods in vessels that ply only between ports situated in the customs territory of the Community. They may not come from, go to or call at any points outside this territory or a free zone of a port in this territory. They must be authorised by customs authorities and should not be confused with the term “regular service” as used by maritime transport operators. Export offices are informed by CAP, Transit and Own Resources Branch, Customs Division, of vessels authorised to operate as Regular Shipping Services out of their port.

7.9.3. Procedures

The procedures for the intra-Community movement of goods by sea on an Authorised Regular Shipping Service are similar to those for goods moving between Member States by road. This means that:

- (a) goods in free circulation will move unhindered and without the need for customs documentation; and

- (b) non-Community goods move under the Transit procedure. The ship's manifest may be used as the transit declaration. (A separate application is required from operators seeking authorisation to allow the goods manifest to be used as a transit declaration.)

Details relating to Authorised Regular Shipping Services and the use of the manifest as a transit declaration are available from CAP, Transit and Own Resources Branch, Customs Division transitpolicy@revenue.ie.

7.9.4. Authorisation - general

An application to become an Authorised Regular Shipping Service is to be made to the customs authorities of the Member State in which the shipping company is established. Applications on behalf of Irish established shipping services are to be forwarded to the CAP, Transit and Own Resources Branch, Customs Division.

7.9.5. Application for authorisation

The application must contain the following details:

- (a) the name of the applicant;
- (b) the Community ports concerned;
- (c) the name of the vessel/s assigned to the regular service;
- (d) a description of activities, i.e. the volume of traffic, timetable, turnaround times, etc.; and
- (e) in the case of part charter arrangements the names of the part charter.

7.9.6. Granting of authorisation

Authorisation will only be granted to shipping companies which:

- (a) are established in the Community and whose records will be available to the competent customs authorities;
- (b) have not committed any serious or repeated offences in connection with the operation of a regular shipping service;
- (c) are able to satisfy the customs authorities that they operate a regular shipping service as defined in [Article 313a\(1\) CCIP](#); and
- (d) undertake that:

- (i) on the routes for which authorisation is requested, no calls will be made at any port in a third country or at any control type I free zone in a port in the customs territory of the Community and no transhipments will be made on the high seas; and
- (ii) the authorisation certificate will be carried on board the vessel and presented on request to the competent customs authorities.

7.9.7. Other Community shipping service

This is a shipping service which is not authorised as a Regular Shipping Service. The proof of the Community Status of all Community goods carried on board must be demonstrated at all times as it is assumed that all goods on board are non-Community goods until the contrary is established.

7.10. Special arrangements for ships' supplies

7.10.1. Introduction

Goods designated as ship supplies will not leave the vessels once placed on board and are not destined for import into another country. The information required on the declaration concerning stores taken on board vessels upon departure for the customs territory of the Community, shall be kept to the minimum necessary for the purpose of customs control.

7.10.2. Legal Position

While an export declaration is required, [Article 786\(2\) CCIP](#) waives the requirements for the safety and security data in the declaration and [Article 592a \(o\) CCIP](#) waives the requirement of a specific deadline in respect of ships supplies. Simplified CN codes can also be used in the export declaration.

7.10.3. List of CN Codes

The codes to be used in respect of pre-departure ship and aircraft supplies summary declarations should be the following codes, as defined in [Article 20 of Regulation \(EC\) No 113/2010](#)¹:

10 99302400: goods from CN chapters 1 to 24;

11 99302700: goods from CN Chapter 27;

12 99309900: goods classified elsewhere.

8. EXPORTS BY AIR

8.1. General

Aircraft on a flight to a destination outside the EU must depart from a Customs airport and declare outwards.

8.1.1. Law

Aircraft departing from the State 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 European Communities \(Customs\)\(No.2\) Regulations - S.I. No. 431 of 1992](#) with regard to intra-Community flights and traffic.

8.1.2. Approvals

All airports, licensed aerodromes, aerodromes and airstrips must be approved for the arrival and/or departure of flights (regardless of whether the flights are of an intra-Community or third country nature).

(Regulations 7, 9 and 10 of the [1964](#) to [1967](#) Regulations as amended).

8.1.3. Foreign military aircraft

Foreign 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. However, any suspicion of illicit traffic by such aircraft is to be brought to the notice of the Assistant Principal.

8.1.4. Third Country Traffic

Aircraft departing on a flight to a destination outside the Customs territory and/or the fiscal territory of the EU or with goods on board to Shannon Customs-free airport, must not, unless permitted by Revenue, depart from any place other than a Customs airport.

(Regulation 10 of the [1964](#) to [1967](#) Regulations as amended).

8.1.5. Rights of Officers

If it appears that an aircraft is intending to, or is likely to, depart for a destination outside the Customs territory and/or the fiscal territory of the Community, or with goods on board for Shannon Customs-free airport, from any place other than a Customs airport or a licensed aerodrome, an Officer may give such instructions and take such steps by way of detention of the aircraft or otherwise as appear to him/her necessary in order to prevent the flight.

(Regulation 18 of the [1964](#) to [1967](#) Regulations as amended).

Officers have 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).

8.1.6. Export of goods

The provisions of the Customs Acts apply to goods exported in aircraft and to persons exporting them. Among the sections applicable is Section 202 of the Customs Consolidation Act, 1876, which provides for the forfeiture of prohibited or restricted goods on export.

(Regulation 25 of the [1964](#) to [1967](#) Regulations as amended).

8.1.7. Authorised agents

An “authorised agent” means a person who represents an airline, aircraft owner or aircraft operator and who is authorised by them to act on all matters pertaining to clearance of its aircraft, crew, passengers, cargo or stores. In the case of airline companies, owners or operators, whose headquarters are outside Ireland, Customs may require such agents to produce evidence of his powers to act as an agent. ([See Section 2.5 Civil Aviation Instructions](#))

8.2. Intra-Community Flights and Traffic

8.2.1. Law

[Article 11 of S.I. No. 431 of 1992](#) amends Articles 2, 7, 8, 9, 10, 16 and 20 of the Customs and Excise (Aircraft) Regulations [1964](#) to [1967](#). Normal Revenue controls do not apply in respect of intra-Community flights provided that:

- (a) no third country goods are carried on board;

- (b) no duty-free stores are carried on board;
- (c) no goods carried on board are being exported to a non-Community Member State; and
- (d) Customs intervention is not necessary for purposes connected with the enforcement of a prohibition or restriction on exportation.

8.2.2. Declarations outwards

No declaration outwards is required in respect of aircraft departing for other Member States. Formal clearance outwards need not be issued unless requested.

8.2.3. Cargo manifests

For prohibition/restriction control purposes an electronic cargo manifest must be lodged in respect of all goods carried within 24 hours after the final clearance of the flight. Details of electronic cargo manifests lodged will be available for perusal by Units involved in post-exportation control on EMS.

8.3. Non-Community Traffic

8.3.1. General

The following flights may not take off from an airport, aerodrome, airstrip or any place other than an International Community Airport (in Ireland this is a Customs airport), unless otherwise permitted by Revenue:

- All flights departing for non-Community countries or areas outside the fiscal territory of the Community; and
- All flights carrying goods being exported to non-Community countries or goods subject to prohibition or restriction.

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

8.3.2. Departures from Customs Airports/International Community Airports

There are three Customs Airports/ International Community Airports in the State, viz., Cork Airport, Dublin Airport and Shannon Airport.

Limited facilities for Revenue purposes are also provided at certain other airports and licensed aerodromes. Local Management are to ensure that areas designated at Customs Airports, transit sheds and extensions thereof under their control are properly approved for Revenue purposes.

8.3.3. Account of departures

An account of all departing aircraft engaged in non-Community 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.

8.3.4. Departure of aircraft engaged in non-Community traffic.

Within twenty-four hours of the departure of an aircraft engaged in non-Community traffic, the approved handling agent for the flight must lodge an electronic cargo manifest in respect of all goods on board. A list of all stores loaded is to be provided to Revenue for inspection.

([Section 11 SI 189/1964 - Customs and Excise \(Aircraft\) Regulations, 1964](#) and Section 128 Customs Consolidation Act 1876)

8.3.5. Dutiable stores

In the case of aircraft departing to a non-Community country via other Customs airports, as well as the requirements set out in [7.10](#), dutiable stores loaded at the first Customs airport must be placed under company seals there. The stores list should be noted with the number of the seals. Officers at the other Customs airports are to ensure that the seals are not broken nor any stores consumed or sold to passengers, prior to the aircraft's final departure to a non-Community country.

8.3.6. Private aircraft

All flights departing for non-Community countries or for areas outside the fiscal territory of the Community must depart from an International Community Airport, unless otherwise specifically authorised by Revenue. Where such authorisation is granted, prior notice of the flight and the maintenance of records will be required by Revenue.

8.3.7. Private aircraft departures at International Community Airports

Where a private aircraft departs from an International Community Airport, the pilot-in-command is required to inform Customs and lodge a cargo manifest of any 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. handling agents and is available for inspection by Customs.

8.3.8. Customs Facilities at certain Licensed Aerodromes

The Revenue Commissioners may grant permission to licensed aerodromes in respect of the departure of flights, carrying only passengers, pilot and crew and their ordinary baggage, for non-Community countries or areas outside the fiscal territory of the Community. A list is to be supplied to Customs Procedures Branch, Customs Division, of all approvals issued. District Managers should be satisfied in respect of permission granted that sufficient controls are in place commensurate with the level of possible risk to ensure that export prohibitions and restrictions will not be breached. District Managers are to ensure that approvals are in place and that the operator is compliant with the terms thereof. Staff should familiarise themselves with the [Civil Aviation Manual](#) in this regard.

8.4. Enforcement

Staff, particularly those employed on enforcement duties, should be conscious of the danger of private aircraft using aerodromes (licensed or otherwise) for the illegal exportation or movement of prohibited or restricted goods or other illicit traffic. Normal liaison should be maintained with the Customs Criminal Investigations Branch, IPD, regarding the monitoring of aircraft movements at places other than International Community Airports.

9. EXPORTS BY POST

9.1. General

Goods not liable to duty are considered to have been presented to customs, the declaration accepted and release granted when the goods are accepted by An Post, which is also responsible for supplying returns to the Central Statistics Office. Although Revenue generally has no direct involvement in the enforcement of export controls on goods exported by post, Officers may become involved with such traffic where evidence of exportation is required or if specific investigations are required e.g. request from third country authority to check on postal consignments destined for that country.

9.2. Law

Letter and parcel post not liable to export duties are considered to have been declared to Revenue for export at the time they are accepted by An Post.

([Article 237 of the Implementing Provisions](#))

9.3. Procedure for postal exports

9.3.1. General

Under International Postal Agreements all packages sent to countries outside the EU require a customs declaration. The declaration should include a description of the goods, an indication of their value and whether they are gifts or commercial items. The declaration usually takes the form of a Form CN 22 or Form CN23, which is attached to the outside of the package. These Forms are available from An Post and are similar to those used by all postal administrations.

9.3.2. Exports by post in cases where evidence of exportation is required.

Goods being exported by post that are intended to be re-imported at a later stage must be produced at a Revenue Office in order to verify their exportation. Examples of such exports would include goods being sent for repair.

Goods, which are being sent for repair etc., must be produced at a Revenue Office with a completed Form PO2 (outward processing). Where there is evidence that the goods presented are in free circulation, there are easily distinguishing identifying marks (e.g. serial number) and the Officer is satisfied as to the bona fides of the goods, a certified copy of a Form PO2 should be given to the exporter and a duplicate kept at the office. The exporter should be informed to obtain a certificate of postage from An Post. An alternative document to Form PO2, e.g. a suitably adapted SAD, may be used provided that it contains all the necessary information.

Unfortunately, when there are no clearly identifying marks on the goods, Revenue has no easy method to satisfy itself as to the bona fides of the case and certify exportation of the goods. The exporter must produce the goods together with a Form PO2 and Form Cu 116 (certificate of postage) at a Revenue Office. After examination of the goods, having compared them with the details given on form Cu 116, and on being satisfied as to their bona fides, the Officer should seal the parcel and hand it back to the exporter together with the form Cu 116, noted accordingly, for production to An Post.

On return of the copy of the Cu 116 certifying the postage of the goods, the certified original copy of the Form PO2 is to be given to the exporter for production on re-importation of the goods. The duplicate Form PO2 is to be filed.

Parcels handed over directly to An Post by an Officer need not be sealed. In the case of goods which are easily identifiable by a serial number, the Officer may directly certify export of the goods.

9.4. Prohibition and Restrictions

Goods which are prohibited or restricted on exportation are listed at <http://www.revenue.ie/en/customs/prohibitions-restrictions/index.html> and the staff at the postal depots should make An Post aware of the contents of this list from time to time. An Post also set restrictions on what type of goods can be sent by post. This list is available on their website [An Post.ie](http://AnPost.ie)

9.5. Authorised Postal Operators

9.5.1. General

Under existing legislation, An Post is designated as a universal service provider (USP) with the obligation to provide a full range of postal services. However, arising from recent EU Directives the postal market is open to full competition since 1 January 2011.

9.5.2. Regulation of Postal Operators

Anyone can set up a postal business to handle any form of mail provided that they have a postal service authorisation from the [Commission for Communication Regulation](#) (ComReg). These Postal Operators must also:

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

The essential difference between An Post and Postal Operators is that the former is required to provide a full range of specified services covering all aspects of postal operation whilst the latter can determine for themselves those aspects in which they wish to be involved.

9.5.3. Checks to be carried out on all Postal Service Operators

It is important that Officers are aware of all Postal Operators in their Regions. In each case at a minimum the extent of the operator's involvement in the postal business i.e. is it local, national or international should be established. See list of [Postal Operators](#).

Once it is established the level of involvement in the postal business, Regions should carry out a risk assessment on each Company particularly if international traffic is involved.

10. SIMPLIFIED PROCEDURES FOR EXPORT

10.1. General

Export procedures may be simplified for Economic Operators who fulfil certain conditions. The simplifications may take the form of a simplified SAD or merely entry of the goods in the Economic Operator's records followed in each instance by a monthly supplementary declaration. The following Simplified Procedures at Export are available:

- (a) The Simplified Declaration Procedure permits authorised Economic Operators to make customs declarations by the presentation of a simplified export SAD or a commercial document containing equivalent data. To complement the simplified export declaration or commercial document, the Economic Operator presents monthly supplementary declaration(s) of all exports to Revenue (see para 9.3 for more detail).

- (b) The Local Clearance Procedure permits authorised Economic Operators to export goods without presenting them to customs. They are required to notify customs of each export in the format prescribed and enter the transaction in their commercial records. The commercial records must be accessible to Revenue at all reasonable times and to complement the entry in the commercial records and notification of export, the Economic Operator presents monthly supplementary declaration(s) of all exports to Revenue in the prescribed format (see para 9.4 for more detail).

It should be noted that for practical purposes, simplified procedures at export is limited to cases involving direct exports i.e. where Ireland is both office of export and office of exit.

There are also exceptions to the general declaration procedure in respect of [CAP](#), [Transit](#), [Carnets](#), [TIR](#) and [Merchandise in Baggage](#).

10.2. Incomplete Export Declarations

In addition to the foregoing simplifications, Incomplete Export Declarations may be accepted when necessary documents are not available at the time of export. The declarant applies to the relevant Revenue Office for the facility and an undertaking is given that the missing documents will be supplied within one month. Where such declarations are accepted, release of the goods is allowed provided any duty payable, where applicable, is secured. In such cases, the provisions of the Customs Import Procedures Instructions in relation to incomplete import declarations should be applied. ([Import Procedures Manual](#)) ([Articles 280-281 CCIP](#))

This procedure is designed primarily to cover one-off or unusual situations only and is not acceptable for general usage.

10.3. Simplified Declaration Procedure

10.3.1. General

[Article 282 CCIP](#) provides that a declarant can be authorised to make the export declaration in a simplified form when goods are presented to customs. The declaration can take the form of a simplified export declaration containing at least the particulars necessary for identification of the goods and the data specified in [Annex 30A and Annex 37 CCIP](#) for that procedure. Permission may be granted for use of a commercial or administrative document in lieu of a simplified export declaration.

The simplified declaration or commercial document must be in a format agreed by Revenue. Individual consignments may be exported in any one month under the Simplified Declaration Procedure and all such declarations made during that period must be supplemented by the 5th day of the following month by single or consolidated supplementary declarations covering all those exportations made.

10.3.2. Granting of an authorisation for the Simplified Declaration Procedure.

An authorisation will only be granted if the conditions outlined in [Articles 253, 253a, 253d and 253c CCIP](#) are fulfilled. These provide that the Economic Operator must meet requirements relating to financial solvency, customs compliance and record keeping before consideration can be given to approval for the Simplified Declaration Procedure.

If the applicant is the holder of an AEO certificate as provided for in [Article 14a\(1\) \(a\) and \(c\) of the CCIP](#) the conditions that were examined at the time of granting the AEO certificate will not be re-examined during the Simplified Declaration Procedure application process.

10.3.3. Application for authorisation

The application from an Economic Operator, who wishes to obtain authorisation to use the Simplified Declaration Procedure, must be made in accordance with the prescribed application form in [Annex 67 CCIP](#). The application is to be forwarded through the local office where the exports will take place to the Customs Procedures Branch, Customs Division for assessment and approval.

Where circumstances permit, Revenue may authorise a general request for the Simplified Declaration Procedure over a given period. The number of the authorisation and the name of the issuing Revenue Office, Customs Procedures Branch, Customs Division, Nenagh, must be shown on the commercial or administrative document in all cases. If a simplified declaration is used, specific coding requirements for Box 1, 40 and 44 must be met.

10.3.4. Approval of authorisation

The authorisation, as per the prescribed format in [Annex 67 CCIP](#), sets out detailed arrangements for the operation of the Simplified Declaration Procedure and is granted on condition that an effective check on compliance with export prohibitions or restrictions, or other provisions governing the exportation of goods, can be guaranteed. It:

- (a) designates the office(s) competent to accept a simplified export declaration or commercial document;
- (b) specifies the form and content of the simplified export declaration or commercial document;
- (c) specifies the goods to which it applies and the particulars necessary on the simplified export declaration or commercial document for the purposes of identifying the goods; and
- (d) states the security to be provided to cover any customs debt.

It also specifies the form and content of the supplementary declarations and sets the 5th day of the following month as the time limit by which these must be lodged with the Revenue Office designated for this purpose.

10.3.5. Refusal of Authorisation

An authorisation will be refused where the person who has made the request has committed a serious infringement or repeated infringements of customs rules or declares goods for release for exportation only occasionally. It may be refused where the person in question is acting on behalf of another person who declares goods for exportation only occasionally.

Refusal of an authorisation is considered to be a “decision” for customs purposes. Where it is proposed to take such a decision that will adversely affect a person (as a refusal of an authorisation would), that person must be given an opportunity to express their point of view before the decision is taken. This principle is known as “right to be heard” and more information in relation to it is contained in [Decisions in relation to Customs matters – Right to be Heard Manual](#).

A decision to refuse to grant an authorisation may be appealed and the applicant should be informed of this fact and have the appeal procedures outlined to him/her at the time of refusal. Information on Appeals is contained in [Information Notice C&E 5](#).

10.3.6. Suspension or Revocation of an Authorisation

The authorisation may be suspended or revoked under [Article 253 \(d\) to \(e\) CCIP](#) due to:

- (i) Non compliance with the conditions and criteria;
- (ii) Criminal activities;
- (iii) Where serious or repeated infringements related to the customs rules have been committed;
- (iv) Where the holder of the authorisation fails to regularise the situation that led to the suspension; and
- (v) Upon request of the holder of the authorisation.

Suspending or revoking an authorisation is considered to be a “decision” for customs purposes. Where it is proposed to take such a decision that will adversely affect a person (as suspending or revoking an authorisation would), that person must be given an opportunity to express their point of view before the decision is taken. This principle is known as “right to be heard” and more information in relation to it is contained in [Decisions in relation to Customs matters – Right to be Heard Manual](#).

A decision to suspend or revoke an authorisation may be appealed and the applicant should be informed of this fact and have the appeal procedures outlined to him/her at the time of revocation. Information on appeals is contained in [Information Notice C&E 5](#).

10.4. Local Clearance Procedure

10.4.1. General

[Article 283 CCIP](#) allows export formalities can be carried out at an authorised exporter’s premises or other places allowed by Revenue on written request from the Economic Operator. Before removal of goods from the authorised exporter’s premises or places approved for Local Clearance, Revenue must be notified in advance for the purpose of obtaining release of the goods. In addition, the goods must be entered in the declarant’s commercial records or some other similar formality

followed, as allowed by Revenue. Any documents required for application of the provisions governing export of the goods must be made available to Revenue.

A monthly supplementary declaration(s) is required to complement the entry in the records and notification data.

Initial applications for the Local Clearance Procedure must be submitted to the local office where the exports will take place for forwarding to Customs Procedures Branch, Customs Division, who will coordinate the application and granting process.

10.4.2. Granting of Local Clearance Procedure authorisation

An authorisation will only be granted if the conditions outlined in [Articles 253, 253a, 253d and 253c CCIP](#) are fulfilled. These provide that the Economic Operator must meet requirements relating to financial solvency, customs compliance and record keeping before consideration can be given to approval for the local clearance procedure.

If the applicant is the holder of an AEO certificate as provided for in [Article 14a\(1\) \(a\) and \(c\) CCIP](#) the conditions that were examined at the time of granting the AEO certificate will not be re-examined during the local clearance procedure application process.

10.4.3. Local Clearance Procedure conditions

(a) General Procedure

The authorised exporter must, before removal of the goods from the authorised premises, fulfil the following obligations:

- (i) inform the office of export by lodging a simplified export declaration via AEP in the format prescribed by Revenue; and
- (ii) make available to Revenue any documents required for the export of the goods (para [6.3.2](#)).

(b) Exemption from General Procedure

Revenue may exempt the approved exporter from the requirement to lodge a simplified export declaration at the customs office of export for each removal of goods. This exemption will be granted only if the following conditions are fulfilled:

- (i) the approved exporter informs the customs office of export of each removal, in the manner and form specified by that office;
- (ii) the approved exporter supplies, or makes available, to Revenue all information they consider necessary for effective risk analysis before the removal of the goods from the approved exporter's premises; and
- (iii) the approved exporter enters the goods in his commercial records.

The entry referred to in point (iii) may be replaced by any other formality, specified by Revenue, which offers similar guarantees. This entry must indicate the date on which it is made, the particulars necessary for the identification of the goods and the data specified in [Annex 30A CCIP](#) for that procedure.

In certain circumstances, justified by the nature of the goods and the rapid turnover of export operations, Revenue may exempt the exporter from the requirements set out in points (i) and (ii) above. This will only be allowed on condition that the exporter supplies the office of export with all the information it considers necessary to enable it to exercise its right to examine the goods before exit, should the need arise. In this case, entry of the goods in the records of the approved exporter will be equivalent to release.

10.4.4. Entry in the records

In cases where [Article 592a or 592d \(exemption from the time limits for submission of the customs declaration\) of the CCIP](#) applies, Revenue may authorise the exporter to enter in his commercial records immediately each export operation and to report all of them to an authorising customs office in a supplementary declaration on a periodic basis of up to one month after the goods have left the customs territory of the Community. Such authorisation may be granted under the following conditions:

- (a) the exporter uses the authorisation only for goods which are not subject to prohibitions and restrictions;

- (b) the exporter provides all the information to the customs office of export which this office considers necessary to enable it perform controls on the goods; and
- (c) in cases where the customs office of export is different from the customs office of exit, Revenue has agreed to the use of such an arrangement and the information referred to under point (b) is also available to the customs office of exit.

Where the arrangement referred to point (i) is used, entry of the goods in the commercial records will be deemed to be release for export and exit.

[\(Article 285a CCIP\)](#)

10.4.5. Application for authorisation

An Economic Operator, who wishes to obtain authorisation to use the Local Clearance Procedure, must apply in accordance with the prescribed application form in [Annex 67 CCIP](#).

10.4.6. Refusal of Authorisation

An authorisation will be refused where the person who has made the request has committed a serious infringement or repeated infringements of customs rules or declares goods for release for exportation only occasionally. It may be refused where the person in question is acting on behalf of another person who declares goods for exportation only occasionally.

Refusal of an authorisation is considered to be a “decision” for customs purposes. Where it is proposed to take such a decision that will adversely affect a person (as a refusal of an authorisation would), that person must be given an opportunity to express their point of view before the decision is taken. This principle is known as “right to be heard” and more information in relation to it is contained in [Decisions in relation to Customs matters – Right to be Heard Manual](#).

A decision to refuse to grant an authorisation may be appealed and the applicant should be informed of this fact and have the appeal procedures outlined to him/her at

the time of refusal. Information on Appeals is contained in [Information Notice C&E 5](#).

10.4.7. Approval of authorisation

The authorisation sets out detailed arrangements for the functioning of the Local Clearance Procedure and is granted on condition that an effective check on compliance with export prohibitions or restrictions, or other provisions governing the exportation of goods, can be guaranteed. It:

- (a) designates the office(s) competent to accept the simplified export declaration;
- (b) specifies the form and content of the simplified export declaration;
- (c) specifies the goods to which it applies and the particulars necessary on the simplified export declarations for the purposes of identifying the goods; and
- (d) states the security to be provided to cover any customs debt.

It also specifies the form and content of the supplementary declarations and sets the 5th day of the following month as the time limit by which these must be lodged with the Revenue Office designated for this purpose.

10.4.8. Suspension or Revocation of an Authorisation

The authorisation may be suspended or revoked under [Article 253 \(d\) to \(e\) of the Implementing Provisions](#) due to:

- (a) Non compliance with the conditions and criteria;
- (b) Criminal activities;
- (c) Where serious or repeated infringements related to the customs rules have been committed;
- (d) Where the holder of the authorisation fails to regularise the situation that led to the suspension; and
- (e) Upon request of the holder of the authorisation.

Suspending or revoking an authorisation is considered to be a “decision” for customs purposes. Where it is proposed to take such a decision that will adversely affect a person (as suspending or revoking an authorisation would), that person must be given an opportunity to express their point of view before the decision is taken. This

principle is known as “right to be heard” and more information in relation to it is contained in [Decisions in relation to Customs matters – Right to be Heard Manual](#).

A decision to suspend or revoke an authorisation may be appealed and the applicant should be informed of this fact and have the appeal procedures outlined to him/her at the time of revocation. Information on Appeals is contained in [Information Notice C&E 5](#).

10.4.9. Details of authorisation

The authorisation, as per the prescribed format in Annex 67 CCIP, will specify detailed rules for the operation of the procedure and in particular the following:

- (a) the goods to which it applies;
- (b) the way the conditions laid down are to be fulfilled;
- (c) the way in which and the time the goods are to be released;
- (d) the content of any accompanying document or medium replacing it and the means by which it is to be validated; and
- (e) the procedure for presenting the supplementary declaration and the time limit within which it must be lodged.

10.5. Express Carriers

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

10.5.1. General

With the introduction of the safety and security provisions and the implementation of ECS (see [4.2](#)), the requirements for international express carriers at export have changed since 1 July 2009. With effect from that date, an electronic simplified export declaration under the Simplified Declaration Procedure is acceptable to expedite the export by express carriers of all eligible consignments subject to movement under a Single Transport Contract. Goods subject to export duty or prohibitions and restrictions on export are not deemed eligible for this simplification procedure. The

relevant simplified export declarations must be provided in advance to allow sufficient time for risk analysis to be conducted prior to movement of the goods.

10.5.2. Conditions

This Simplified Declaration Procedure at export is subject to the following conditions:

(a) Goods valued at €650.00 or over

An electronic simplified export declaration is acceptable subject to the provision of a supplementary declaration subsequently. Where the Combined Nomenclature (CN) code is not available at the time of export, a detailed description of the goods will be acceptable for risk analysis purposes. This description must be supplemented by the provision of the appropriate CN code in the subsequent supplementary declaration.

(b) Goods valued at €22.01 or over but less than €650.00

An electronic simplified export declaration is acceptable. Where the Combined Nomenclature (CN) code is not available at the time of export, a detailed description of the goods will be acceptable for risk analysis purposes. A subsequent supplementary declaration will not be required for this category of goods.

(c) Goods valued at €22.00 or under

Either of the following options applies depending on the express carriers requirements.

- (i) An electronic simplified export declaration is acceptable. Where the Combined Nomenclature (CN) code is not available at the time of export, a detailed description of the goods will be acceptable for risk analysis purposes. A subsequent supplementary declaration will not be required for this category of goods; or

- (ii) An electronic simplified export declaration will not be required because the provision of risk analysis data requirements will be met by providing Revenue with access to the internal systems of the relevant express carrier. The process to secure access must be discussed and agreed with Customs Division and the relevant landing stations prior to commencement of this process.

10.5.3. Detailed Goods Description

The detailed goods description provided in the simplified export declarations must meet the requirements regarding recommended acceptable and unacceptable terms as outlined in TAXUD Document 1402/2007. A copy of this document is at [Appendix 3](#).

10.5.4. Supplementary Declarations

The supplementary declaration, when required, must be transmitted and accepted by the AEP system not later than the 5th day of the month following that in which the simplified export declarations took place. Verification checks should be carried out by local Control Officers to ensure that all relevant simplified export declarations submitted in the month in question, for goods valued over €650.00, are complemented by supplementary declarations.

10.5.5. Examination of Goods

In respect of safety and security requirements under Commission Regulation 1875/06, Revenue will perform risk analysis based on the information supplied in the simplified export declaration. On receipt of the simplified export declaration before departure, risk analysis will be performed and results advised electronically to the relevant express carrier. The goods selected for examination must be retained by the express carrier for examination by Revenue, with the remaining goods deemed to be cleared for export.

In respect of national risk analysis requirements relating to anti-smuggling, compliance with export prohibitions and/or restrictions, Revenue retains the right to examine all such consignments as deemed appropriate.

10.6. Special Requirements

10.6.1. Common Agricultural Policy (CAP) Goods

The provisions of the [CAP Instructions To Staff](#) (PART 3: EXPORTS) are to be observed.

10.6.2. Transit

The Transit procedure allows for the movement under Customs control of goods not in free circulation, including goods for export, through the Community (Community Transit) and over one or more of the EFTA countries (Common Transit) within the Common Transit area. In this regard the provisions of Parts [1](#) and [2](#) of the [Transit Instructions to Staff](#) are to be observed.

10.6.3. ATA Carnets

ATA carnets are specialised instruments which may be used to simplify customs clearance of goods being temporarily exported for a specific purpose, e.g. for displays, exhibitions and fairs, as professional equipment and as commercial samples and they replace normal customs declarations at export and re-import. They also replace normal customs documents and security requirements in many countries worldwide into which the goods are being temporarily imported.

Goods covered by ATA carnets are subject to normal export prohibitions and restrictions and licensing rules. The carnets may not be used for goods that are:

- (a) exported for process or repair;
- (b) exported by post; or
- (c) not in free circulation before export from the State.

Dublin Chamber of Commerce issues ATA carnets in Ireland subject to receiving guarantees or deposits from the exporter. Further information on ATA carnets is

available from Customs Procedures Branch, Customs Division
customsreliefs@revenue.ie.

10.6.4. TIR Procedure

Export declarations are required for goods exported under the [TIR](#) provisions.

10.6.5. Community Export Preferences

A number of countries outside of the Community operate what is known as a system of tariff preferences which allows certain Community goods to be imported into those countries at a reduced or nil rate of customs duty. The origin of the goods is all-important in determining preference and the fact that the goods are manufactured in the Community does not necessarily confer origin status. Further information is available in the [Administration of Preferential Trade Agreements and Arrangements - Information and Advice for Customs Staff](#).

10.6.6. Merchandise in Baggage

Declarations (SAD) are required for exports of commercial goods in baggage and these should be dealt with in the same way as other exports. With the abolition of CI, it is necessary for persons exporting merchandise in baggage to engage a representative to input the relevant details to AEP. Other export documentation which may be required will be dealt with as in other cases, for example, in the case of restricted goods, a valid licence.

10.6.7. VAT Retail Export Scheme

This Scheme provides for zero VAT rating for travellers qualifying goods which are exported out of the Community. The goods can be exported in the personal baggage of the traveller or the goods can be exported on behalf of that traveller. The export must take place by the last day of the third month following the purchase of the goods.

The Customs role is confined to the verification of export documents e.g. invoices, etc.

A traveller within the context of this section means a person whose domicile or habitual residence is not situated within the Community and includes a person who is normally resident in the Community but who, at the time of the supply of the goods, intends to take up residence outside the Community in the near future and for a period of 12 consecutive months.

For further information on the Value-Added Tax Retail Export Scheme please see the information leaflet [Tax-Free Shopping for Tourists](#).

10.6.8. Re-exportation

Normal export formalities apply to goods which were not released for free circulation (e.g. goods which were placed under the Customs Warehousing, Temporary Importation, Inward Processing or Outward Processing regime).