CUSTOMS

IMPORT PROCEDURES INSTRUCTIONS

Note. — This volume of instructions is to be read in conjunction with the Community Customs Code (Council Regulation (EEC) No. 2913/92) and with the Provisions Implementing the Community Customs Code (Commission Regulation (EEC) No. 2454/93).

Issued by Order of the Revenue Commissioners

April, 1998

C. & E. 863/167/98

C. & E. 635/317/98

CUSTOMS
IMPORT PROCEDURES INSTRUCTIONS

RECORD OF AMENDMENTS

Slip No.	Amending GO/OI No.	Slip No.	Amending GO/OI No.	Slip No.	Amending GO/OI No.
01	G.O. 11/99	17		33	
02		18		34	
03		19		35	
04		20		36	
05		21		37	
06		22		38	
07		23		39	
08		24		40	
09		25		41	
10		26		42	
11		27		43	
12		28		44	
13		29		45	
14		30		46	
15		31		47	
16		32		48	

TABLE OF CONTENTS

ENTRY OF GOODS INTO THE CUSTOMS TERRITORY OF THE COMMUNITY.

SHIPS' REPORTS AND IMPORT FILES.

Section 4: General

Paragraph

Section 5: Adjustment of Errors in Ships' Reports

Paragraph

Section 6: Import Files: Making up and Dispatch to the Central Filing Office

Paragraph

DECLARATION FOR IMPORTED GOODS.

Section 7: General

Paragraph

Section 8: Automated Entry Processing (AEP)

Paragraph

Section 9: Paperless Declarations

Paragraph

Section 10: Simplified Declaration procedures

Paragraph

Section 11: Examination of goods and taking of samples by the person concerned

Paragraph

Section 12: Returned Goods

Paragraph

Section 13: Non-assignment of a Customs-approved treatment or use (Overtime Goods)

Section 14: Filing of Import Declarations

MINIMUM CHARGE OF CUSTOMS DUTY.

Section 15: Minimum Charge of Customs Duty

EXAMINATION OF DOCUMENTS AND GOODS.

Section 16: General

Paragraph

Section 17: Official Samples

Paragraph

Section 18: Goods for Diplomatic and Consular Representatives and other persons entitled to Diplomatic status treatment

Paragraph

WRECKS.

Section 19: Wrecks

REPAYMENT AND REMISSION OF IMPORT DUTIES.

Section 20: Repayment and Remission of Import Duties

Paragraph

~~APPENDICES~~ **G.O. 11/99**

Section 21: Postal Consignments

Paragraph

APPENDICES

10	**Summary Sheet for O.E.C. Sequential No ________ Code ________ Year ________**
11	**Application of Paragraph 20.17.**
12	**Approved Designated Customs Offices for Postal Traffic.**

ENTRY OF GOODS INTO THE CUSTOMS TERRITORY OF THE COMMUNITY.

SECTION 1. - TIME AND PLACE OF IMPORTATION AND LANDING.

1.1 Time of importation

The time at which the importation of any goods is deemed to have effect is the time of:-

(a) acceptance of the customs declaration in question; or

(b) the unlawful introduction into the customs territory of the Community of goods liable to import duties; or

(c) the unlawful introduction into another part of the customs territory of the Community of goods liable to import duties from a free zone or free warehouse; or

(d) the unlawful removal from customs supervision of goods liable to import duties; or

(e) the non fulfilment of one of the obligations arising, in respect of goods liable to import duties, from their temporary storage or from the use of the customs procedure under which they are placed; or

(f) non-compliance with a condition governing the placing of the goods under a customs procedure or the granting of a reduced or zero rate of import duty by virtue of the end-use of the goods; or

(g) the consumption or use, in a free zone or a free warehouse, of goods liable to import duties, under conditions other than those laid down by the legislation in force.
(Articles 201 - 205 of the Code).

1.2 Place of landing

Goods must be brought to a legal quay, sufferance wharf or other place duly appointed for the landing or unshipping of goods and may be landed only in the presence or with the authority of the proper officer of Customs & Excise. If any goods are unshipped, landed or transhipped, removed, or dealt with contrary to these provisions, they are liable to forfeiture together with the vessels employed in removing them.
(Customs and Inland Revenue Act, 1881, Section 9).

Article 40 of the Code provides that goods which arrive at a Customs office or other approved place must be presented to Customs. This requirement is deemed to be met by the lodgement of the report (see Section 4).
(Articles 4(19), 37, 38 and 40 of the Code).

1.3 Approval of places of landing

1.3.1 Legal quays

A legal quay is a place in a port approved by the Minister for Finance for the landing and shipping of goods. In practice legal quays are no longer approved, as sufferance wharves approved by the Revenue Commissioners afford all facilities required by importers and exporters.

1.3.2 Sufferance wharves

A sufferance wharf is a place in a port approved by the Revenue Commissioners for the shipping and landing of goods. Applications will only be approved where it is shown, inter alia, that there is a demonstrable trade need for the facility. The letter of application is to be accompanied by a professional architectural drawing of the site of the facilities. The letter and drawing are to be cross-referenced; the drawing being signed and dated by the applicant. A comprehensive report on the application is to be sent, via the Collector, to Customs Procedures B Branch, Castle House, South Great George's Street, Dublin 2.

1.3.3 Transit sheds, container compounds and transit depots

General

For the remainder of Para. 1.3.3 the expression "approved premises" covers approved *transit sheds*, *compounds* and *transit depots* unless the contrary is stated.

For purposes of delivery from approved premises, goods fall to be treated as if still on board the import conveyance.

A transit shed is a secure building or a secure compartment in a building in which imported goods may be stored pending entry.

A container compound is a secure enclosure in which goods imported in containers or on flats may be stored pending entry.

A transit depot is a secure building or a number of buildings with or without an associated compound or compounds in which goods may be-

(a) stored on importation pending presentation of declarations,

and

(b) deposited and packed for exportation.

A transit shed or compound is approved only when it is necessary for the trade of the port, quay, wharf, railway station or airport where it is located, though goods imported elsewhere may be removed thereto under the conditions shown in “Instructions governing the removal of goods” hereunder.

A transit depot may be located in any place. Approval is granted when it is shown that the depot is necessary for trade generally.

Care is to be taken that the legal quay or sufferance wharf where the transit shed or compound is located is approved for the landing of all the classes of goods which are to be deposited in the approved premises.

Transit sheds or compounds are not approved at Facilitation Stations. Normally imported goods are to be cleared on day of arrival at the Facilitation Station and any transit document is to be discharged at the same time. However, imported goods may be removed for clearance under the conditions shown in “Instructions governing the removal of goods” hereunder. In such case any transit document is to be discharged at the Facilitation Station.

Where the imported goods are destined for an Authorised Consignee Premises (ACP) they may be allowed to be removed to the ACP if the transit declaration shows the appropriate ACP Control Station as the office of destination (see Para. 38 of C.C. Vol. XIV).

Approval

Applications for approval of transit sheds, compounds or transit depots are to be submitted by Collectors to Customs Procedures B Branch, Castle House, South Great George's Street, Dublin 2.

Office accommodation

The Commissioners require that a good standard of accommodation be provided and that it be such as to facilitate the efficient despatch of official business. Regard is to be had to facilities already available in the vicinity of the premises. Care is to be taken that any necessary practical offices are provided.

Where extended official attendance is anticipated, it is desirable that the provision of suitable facilities for preparing light meals should, if practicable, be arranged.

If possible, an entrance to the office to permit official access thereto when the approved premises are closed is to be provided.

Transit sheds

Transit sheds are to be permanent fixtures and are to be constructed to the normal standards expected for buildings used to store merchandise. The standard of security provided must be satisfactory.

(i) When the proposals submitted are satisfactory and no alterations therein are considered necessary, approval is normally granted, on condition that:-

- bond sufficient to reflect the value of the throughput and the Revenue at risk is entered into for the security of the goods deposited in the transit shed;

- the shed is constructed and secured in accordance with the plans and proposals submitted to the satisfaction of the Collector, Customs & Excise;

- correct beams and scales, or weighing machines, and standard weights and measures are provided;

- office, sanitary and lavatory accommodation, with all requisite furniture, heating, lighting and cleaning, is provided and maintained to the satisfaction of the Revenue Commissioners and free of expense to the State; and

- when goods such as alcohol, tobacco or cigarettes are discharged from a container, they must be secured in a proper lock up.

(ii) Where modifications in the proposals are considered necessary, suitable additional conditions are imposed. Examples are:-

- that certain specified alterations in the proposals be carried out;

- that all superfluous openings be closed to the satisfaction of the Collector.

Container compounds

Compounds are usually constructed of stout chain link fencing with in some cases, a top section consisting of strands of strong barbed wire. They may sometimes be constructed of palisade fencing. The overall height is from seven to ten feet. Gates are usually of metal or of chain link fencing.

Reports are to include a description of the manner in which the goods are to be moved into and out of the compounds. If movement is by crane or gantry, the report should indicate whether securing the crane, etc., by Revenue lock when the compound is closed is necessary or desirable.

The provision of a covered examination berth is essential; to facilitate examination and clearance, the berth must be wide enough to accommodate at least three containers at the same time, and the canopy must be such as to protect the officer and the goods from rain, etc. A practical office may also be necessary. If the containers are to be presented for examination on trailers, an examination platform of a convenient height must be provided; if the containers are to be examined when on the ground, the floor of the berth must (if not of boards) be concreted or covered with asphalt, bitumen or the like. Berths with floors of clay, loose gravel, etc. are not acceptable. If the Collector is satisfied that, due to the temporary nature of the compound or other satisfactory reason, provision of a covered examination berth need not be required, s/he is to report accordingly.

The following conditions *additional* to those applicable to transit sheds are usually attached to approvals of container compounds:-

that each container or flat is so constructed, and is provided with such fittings and equipment (including ropes and tarpaulins), as will enable it to be effectively secured by lock or seal to the satisfaction of the Surveyor, Customs & Excise;

that any goods remaining uncleared in a container or on a flat after examination or clearance of the first consignment therefrom are transferred immediately to an approved transit shed;

that adequate artificial lighting is provided to enable an examination of the compound to be made at any time and that safe means of access to the compound are provided and maintained.

Where provision of a covered examination berth is waived, a further condition on the following lines is imposed:-

that, until satisfactory covered facilities are provided for examination of goods in the compound, containers and flats are conveyed for examination to an approved transit shed.

Transit depots

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

No sanction or encouragement is to be given to proposals to establish a transit depot until the consent of the Commissioners to such proposals has been obtained.

The standard conditions of approval of transit sheds (and compounds where appropriate) apply.

Where, as is usually the case, goods awaiting the assignment of a customs-approved treatment or use are to be removed to the depot, the conditions specified in “Removal of goods awaiting declarations” hereunder are imposed.

Bonds and cover notes

~~The penalty of a bond for an approved premises is £1,000 irrespective of the size of the premises. Associated buildings and/or compounds may be covered by one bond.~~ **G.O. 11/99**

Bonds and cover notes are to be dealt with as provided in the Bond Instructions.

Where a satisfactory cover note has been lodged the Collector may permit the premises to be brought into use as soon as approval has been granted, even in cases where approval is expressed to operate from the date of execution of the bond.

Removal of goods awaiting declarations

The special conditions below are imposed when a transit depot is approved:-

- the facilities provided are to be available to all importers desiring to avail themselves of them;

- all containers used to remove goods from or to places outside the area of the port or place where the depot is situated are to be fully enclosed and capable of being secured by Revenue lock or seal;

- in respect of each container removed under the arrangement, two copies of the sub-manifest or other acceptable document (referred to hereafter as sub-manifests) accompanying and forming part of the ship’s report and showing full particulars of the contents of the container are to be furnished to the import officer specifying the name of the ship and date of report and the carrier's reference number(s). Details of consignors and/or consignees need not be shown;

- where the sub-manifest extends to more than one page, each page is to be numbered as a fraction of the total (e.g. 1/3, 2/3, 3/3) and all pages are to be securely pinned or stapled together;

- the containers are to be removed direct to the transit depot, as soon as practicable, and on arrival are to be deposited without undue delay in the transit depot; **G.O. 11/99**

- bond (in addition to the premises bond) sufficient to cover the Revenue at risk is to be given for the due removal of the goods from the import conveyance to the transit depot and for compliance with these conditions.

Where packing of exports is allowed in the depot, the following additional conditions are imposed:-

- that imported goods and goods to be exported are effectively segregated in the transit depot;

- that all the necessary documents in respect of goods for exportation are lodged with the proper officer at the depot before any such goods are loaded into a container.

Collectors may allow goods imported, in containers or on flats, at any port or place, including goods imported across the Land Frontier, to be removed to any approved premises under the above conditions,

provided that the premises to which the goods are to be removed are approved for the deposit of such goods.
Goods may be removed under the removal bond of the proprietor of the approved premises or of any other person or firm.

Instructions governing the removal of goods

Suitable records are to be maintained, at the stations of import and of deposit, of the receipt and return of sub-manifests. Action as indicated below is to be taken.

Summary of action by officials at import station

A) Ensure that a valid removal bond is in force and that each transaction is covered by the terms of approval of the receiving depot.

B) Identify each container or flat and ensure that they are effectively sealed with Revenue seals.

C) Endorse the two copies of the sub-manifest with particulars of identification, examination and sealing.

D) Deliver one copy of the sub-manifest in a sealed envelope, addressed to the officer at the receiving premises, to the driver of the vehicle transporting the container and send the second copy, *on the same day*, by post or official messenger to the officer at the receiving premises.

E) Record particulars of the transactions in the station record.

F) On return of the receipted copy of the sub-manifest from the receiving depot, the number allocated to it by the depot is to be written off against the container on the import manifest.

G) File the receipted copy of the sub-manifest in the appropriate import file.

Summary of action by officials at receiving depot

(a) Examine externally the containers and/or flats to ensure that they correspond with the particulars on the sub-manifest and that the official seals are intact.

(b) If any container/flat shows signs of tampering, check the contents of the unit with the sub-manifest, investigate and, if necessary, report any discrepancies.

(c) The sub-manifests are to be dealt with as follows:-

- record particulars of the sub-manifests in the station record;
- each sub-manifest is to be numbered in a consecutive annual series and this number is to be shown also on the copy to be returned to the import station as a receipt;
- endorse both copies with particulars of receipt and examination and the condition and number of the seals.

(d) Forward promptly the second copy of the sub-manifest, endorsed as above, as a receipt, to the officer at the import station.

General

After deposit of the containers or flats, the goods are to be dealt with in accordance with the standing instructions.

Collectors are to ensure that the operators of transit sheds, compounds, etc., carry out the following functions in respect of each sub-manifest relating to third-country goods deposited in their premises:-

- file the relevant clearance dockets, each bearing a DTI or CI SAD Number & Date, in an acceptable manner;

- retain those clearance dockets for a period of three years from the end of the year in which the goods to which they relate are released from Customs control;

- produce those records at all reasonable times for inspection by Customs, if so requested;
  and

- indicate clearly on the relevant manifest and advise Customs of any goods not entered within the requisite period.

All other import documents are to be sent to the Central Filing Office with the sub-manifest.

Alterations and repairs to approved premises

Applications for approval of structural alterations and repairs to existing approved premises may be allowed by the Collector.

Re-approvals

Approvals are ordinarily granted by the Commissioners for a period of ten years. Bond for an approved premises which has been approved for a specified period is, unless re-approval has been granted, a doubtful security as regards goods in the premises at the end of the period of approval and provides no security for any goods deposited after expiry of such period.

Where the continuance of the facilities is likely to be applied for, the proprietor is to be apprised by the Surveyor, at least six months before the expiry of the period of approval, that an application for re-approval should be submitted.

Applications for re-approval are to be sent by the Surveyor with a covering report to the Collector. The report on a application for re-approval is to quote the last previous approval and state whether a continuance of the facilities is necessary and, if so, whether the office, lavatory and sanitary accommodation at the premises is suitable and sufficient, giving full particulars, and, also, whether bond continues in force. Collectors are to deal with applications for re-approval of transit sheds and compounds.

In every case in which a re-approval is granted by the Collector, a copy of the letter advising the trader of the re-approval is to be forwarded to the Commissioner's Office (Central Registry) for association with the approval file, the number of which is to be quoted.

Safety of officials

Where equipment, such as cranes, gantries, fork-lifts and the like, is used in handling containers, flats or pallets, special care is necessary if passing under, or within range of, the cranes or gantries or passing *behind* fork-lifts.

1.3.4 Recognised unapproved places

A "recognised unapproved place" is an unapproved place (i.e. a quay, pier, wharf or jetty), at which goods are permitted to be landed or shipped with the prior consent of the Commissioners.

Recognised unapproved places will only be appointed in exceptional circumstances, e.g. to facilitate the discharge of dirty, dangerous or odious cargoes, or the discharge or loading of a ship unable to berth at an existing approved legal quay or sufferance wharf.

Persons seeking permission to load or discharge cargo for the first time at an unapproved place are to be informed that written application must be made well in advance of the proposed transaction in order that the Commissioners' directions may be obtained.

The letter of application is normally to be accompanied by a professional architectural drawing of the site of the facility. This requirement need not be insisted on where, due to the age of the facility, such a drawing is not available; in such circumstances a suitably accurate drawing may be accepted subject to the agreement of the local Surveyor and Collector. The letter and drawing are to be cross-referenced; the drawing being dated and signed by the applicant.

SECTION 2. - SUPERVISION AND CONTROL OF CONTAINERS.

2.1 Tallying

The following goods are to be tallied on landing:-

- containers of spirits, beer, wine, tobacco;
- goods of high value, e.g. motor vehicles;

The Higher Executive Officer (HEO)/ Executive Officer (EO) is to extract from the report, manifest or other account of the cargo a list of the goods to be tallied and, after noting the particulars on the front inside cover of a tally book, is to sign and date the book and issue it to the Watcher who is to take the tally. Watchers are on no account to be allowed to provide themselves with tally books. When the tallies are completed the accounts are to be signed and dated by the tallying official. Watchers are to be instructed that in the event of a dispute arising as to the accuracy of an official tally they are to bring the matter to the notice of the HEO/EO at the first available opportunity and that on no account are they to alter the account in the tally book.

At ports or places where tallying is carried out by the dock or carrying company, Watchers are to be required to compare their tallies with those of the company twice at the least during the day and at the close of each day’s work, and in the event of a discrepancy occurring, to report the matter to the HEO/EO They are also to be required to note their agreement or otherwise in the account at the end of each day’s work.

The HEO/EO is to examine all tally accounts and is to certify them accordingly. Discrepancies and disputed tallies are to be investigated with the least possible delay.

In the case of disputed tallies a note of the circumstances in dispute is to be made by the HEO/EO in the tally book.

Watchers on tallying duty are to be visited by the HEO/EO at irregular intervals not less frequently than twice daily.
(Article 37 of the Code).

2.2 Sealing of containers

As a general rule all containers of spirits, beer, wine and tobacco are to be Revenue sealed on landing.

Surveyors are to ensure that the Revenue seals on containers are checked as containers are delivered from compounds.

2.3 Verification of outturn

Where possible, the quantity of dutiable goods in bulk discharged should be verified by a certificate of outturn obtained from stevedores, shipping companies or other independent authorities. If the cargo is discharged by the importer himself, or if a certificate of outturn is refused, the quantity landed is to be verified by the HEO by inspection of the trader's accounts and the landing account certified accordingly.

2.4 Mistakes in official books and documents

Mistakes in official books and documents are not to be erased, neither are official documents having erasures or alterations in any material part to be issued. Errors may be corrected with a pen in such a manner as to leave the original material legible, the alteration being in every case attested by the initials (with the date) of the official by whom it is made.

SECTION 3. - SHORTAGES OF DUTIABLE GOODS.

3.1 Bringing shortages under official notice

HEOs are to take frequent opportunity to call the attention of shipowners, stevedores and other persons responsible for the discharge of goods to the advisability of bringing shortages to the notice of Customs and Excise officials while containers etc. are in the hold or on board vessels, or, if this is not practicable, immediately on their being discharged.

3.2 Investigation

When HEOs/EOs become aware of shortages of dutiable goods the matter is to be promptly investigated. In any such investigation the officials concerned are to ascertain whether:-

- the importer has produced a statement from the consignor that the goods deficient were short-packed, and a credit note for their value;

- a clean receipt was given for the goods by a ship's officer at the port of shipment, and also by stevedores, railway companies and carriers through whose hands the goods may have passed in this country (if a qualified receipt was given, its exact terms are to be noted);

- the attention of a HEO/EO was called to the condition of the container in the hold of the vessel before it was disturbed from its place of stowage;

- the container was overstowed and obviously inaccessible without extensive moving of cargo;

- the attention of a HEO/EO was called to the condition of the container immediately it was landed;

- the condition of the container when examined was such as to indicate pilferage;

- a Watcher, or ship's officer, stevedore or other responsible representative of the shipowner or importer was present in the hold of the vessel during discharge;

- the importing vessel discharged under close official supervision, and the container was landed into a shed or compound, under official supervision and there retained until examined.

3.3 Certificate of satisfaction

If the HEO/EO is satisfied from the circumstances or from the explanation furnished by the importer, or from inspection of the bill of lading, invoice or other relative documents, that there is no substantial ground for suspecting that the missing goods reached territorial waters, s/he is to certify in the Station Ullage Book, "Satisfied no grounds for suspicion of plunder in this country", adding his/her signature and the date, and the Surveyor, if also satisfied, is to countersign the certificate. If duty has been paid on the shortage, an Over-Entry Certificate for the amount is to be issued subject to the directions in Section 20.

3.4 Clear evidence of importation

If there is clear evidence that the missing goods were imported into this country, the importer is to be called upon to pay duty on the shortage, if it has not already been paid.

Should the importer decline to pay the duty, the matter is to be reported to the Collector, and such of the points in Para. 3.2 as are relevant being fully dealt with.

The Collector, on considering the matter, may involve the Investigation Bureau or other resources in having the matter further investigated, and brought to a satisfactory conclusion.
(Article 202 of the Code).

SHIPS' REPORTS AND IMPORT FILES.

Note : The instuctions in Sections 4, 5 and 6 are to be read in conjunction with :- **G.O. 11/99**

- Section 21 (regarding postal traffic);
- the "INSTRUCTIONS relating to CIVIL AVIATION (regarding air traffic); and
- the "INSTRUCTIONS relating to FREE ZONES" (regarding air traffic at Shannon Customs-free airport).

SECTION 4. – GENERAL.

4.1 Law

Under the legal provisions relating to ships' reports, it is prescribed that:-

(a) in the case of ships carrying third country goods or ships arriving direct from a third country (whether laden or in ballast); the master, the ship's agent or the person authorised by the master shall, within twenty four hours after arrival make due report of such ship.
(Articles 43 and 44 of the Code and Section 50 of the Customs Consolidation Act, 1876).

The report referred to above shall be made in the form specified in the Schedule to the Customs Consolidation Act, 1876, or in such other form and manner as the Commissioners may direct.

The report shall be lodged with the Collector or other proper officer and shall be made before bulk is broken except in the following circumstances:-

- where the Revenue Commissioners provide otherwise or

- at ports where goods may be landed into transit sheds or compounds.

(Article 44 of the Code and Section 50 of the Customs Consolidation Act, 1876);

(b) if, for facilitating the discharge of the cargo, an interim report is allowed to be lodged elsewhere than at the Custom House of the port, the report shall not be deemed to be the report of the ship and cargo until it is numbered by the proper officer at the Custom House.
(Section 50 of the Customs Consolidation Act, 1876);

(c) if the master shall fail to make due report, or report false particulars, s/he shall forfeit the sum of one hundred pounds; and all goods not duly reported may be detained until so reported, or the omission explained to the satisfaction of the Commissioners, and may in the meantime be removed to the State warehouse.
(Section 51 of the Customs Consolidation Act, 1876);

(d) the master shall when the report is made attend , if required, before the Collector or other proper officer and answer all such questions relating to the ship, cargo, crew and voyage as shall be put to him/her by the proper officer; and if s/he refuses to answer or does not answer truly, or if after arrival within four leagues of the coast of the State bulk shall be broken, or any alteration made in the stowage of the cargo so as to facilitate the unlading of any part of the cargo before report of the ship and cargo or if any part be staved, destroyed or thrown overboard, or any package be opened, unless the Commissioners are satisfied, in every such case the master shall forfeit the sum of one hundred pounds.
(Section 53 of the Customs Consolidation Act, 1876).

4.2 Vessels arriving from other Member States

Formal report is not required in respect of vessels arriving from another EU Member State and not carrying any third country goods. However, as a "report" manifest is not available in respect of such vessels, a separate manifest must be lodged for prohibition/restriction control purposes with the officer at the place of landing prior to or immediately on arrival of the ship. However, see Para. 4.5(i) below.

Where formal report is not required, ships' masters and their agents are not relieved of their responsibilities in relation to payment of light dues. Such payments should continue to be made at the appropriate Custom House.

4.3 Input of arrival of "importing" vessels to AEP Arrival System

The vessel code number, date and qualifier should be input as soon as possible to the AEP Arrival System in respect of the arrival of an "importing" vessel to enable the goods being imported to be given a routing and subsequently a clearance docket.

4.4 Definitions

"Intra-Community traffic" means traffic consisting of persons (irrespective of residence) and/or Community goods moving between Member States of the Community. **G.O. 11/99**

"Third country traffic" means traffic other than intra-Community traffic.

"Third country goods" means goods other than goods:

– wholly obtained or produced in the customs territory of the Community under the conditions as defined hereunder and not incorporating goods imported from countries or territories not forming part of the customs territory of the Community,

– imported from countries or territories not forming part of the customs territory of the Community which have been released for free circulation,

– obtained or produced in the customs territory of the Community, either from goods referred to in the second indent above alone or from goods referred to in the first and second indents above.

(Article 4(7) of the Code).

Goods originating in a country shall be those wholly obtained or produced in that country.

The expression “goods wholly obtained in a country” means:

(a) mineral products extracted within that country;

(b) vegetable products harvested therein;

(c) live animals born and raised therein;

(d) products derived from live animals ~~and~~ raised therein; **G.O. 11/99**

(e) products of hunting or fishing carried on therein;

(f) products of sea-fishing and other products taken from the sea outside a country’s territorial sea by vessels registered or recorded in the country concerned and flying the flag of that country;

(g) goods obtained or produced on board factory ships from the products referred to in sub-para. (f) originating in that country, provided that such factory ships are registered or recorded in that country and fly its flag;

(h) products taken from the seabed or subsoil beneath the seabed outside the territorial sea provided that that country has exclusive rights to exploit that seabed or subsoil;

(i) waste and scrap products derived from manufacturing operations and used articles, if they were collected therein and are fit only for the recovery of raw materials;

(j) goods which are produced therein exclusively from goods referred to in sub-paras. (a) to (i) or from their derivatives, at any stage of production.

For the purposes of the above Para., the expression "country" covers that country's territorial sea.
(Article 23 of the Code).

The phrase third country goods includes goods entering the State from the following territories (where the goods in question are liable to VAT and/or excise duty);

the Canary Islands,
the Channel Islands,
~~the Overseas Departments of the French Republic,~~ **G.O. 11/99**
Mount Athos (Greece) and
the Aland Islands.

These territories, whilst being part of the customs territory of the EU are not part of its fiscal territory and do not apply the EU VAT and Excise Regimes.

4.5 Form of report and particulars required

(a) the report must be made by delivering a General Declaration Inwards (Form No. C. & E. 925) to which must be annexed a Cargo Manifest or Manifests (Form No. C. & E. 926) on which full particulars (including the number of packages) of all cargo must be shown. The Forms Nos. C. & E. 925 and 926 must be delivered in duplicate. Under certain conditions, copies of the bills of lading or of the ship's manifest sheets may be accepted in lieu of the officially prescribed forms of Cargo Manifest (see sub-para. (e) below). If traffic is described as "groupage" on form C. & E. 926 or on a ship's manifest, full particulars (including the number of packages) of such traffic must be shown on sub-manifests which must be furnished with, and form part of the report. Details of consignors and consignees need not be shown on groupage sub-manifests. Acceptable documents submitted in lieu of Form No. C. & E. 926 must be delivered in duplicate. "Nil" cargo manifests are to be presented, when appropriate.

(b) Products of sea-fishing and other products taken from the territorial sea of a third country by and imported in ships registered in the State may be landed without being included in the report. This concession also applies to products obtained from the above-mentioned products on board factory-ships registered in the State. All of the above-mentioned products are exempt from import duties when they are released for free circulation.
(Article 188 of the Code).

Passengers' baggage may also be landed without being included in the report.

(c) Each consignment of goods should be reported separately, giving the marks and numbers borne on the various packages. The reporting on one line of several consignments under "various marks" ordinarily should not be permitted, but some latitude may be allowed for large consignments of goods such as green fruit, wool, etc.

(d) A general description on the cargo manifest such as "…........ bags of mail parcels and/or letter post" will be sufficient in the case of third country mails for collection by the Post Office. **G.O. 11/99**

(e) The Collector may authorise the acceptance, in lieu of the prescribed cargo manifest, of copies of the ship's manifest, provided that they are of suitable size

and contain the required information. S/he may similarly authorise the acceptance of copies of the bills of lading if the nature and the quantity of the cargo make this practicable.
(Article 44 of the Code).

Copies of manifests or bills of lading accepted under the above instructions, if in a foreign language, must be accompanied by an official translation.

(f) Particulars of goods remaining on board for other ports in the EU or for exportation need not be insisted upon. It will be sufficient if such goods are reported as "General cargo remaining on board for ....".

(g) The net tonnage of the ship shown on the report can, if necessary, be verified by reference to the Certificate of Registry.

(h) The Officer who receives the report, or documents accepted in lieu thereof, is to stamp, with the official date stamp, all the documents received.

(i) Although formal report is not required in respect of any vessel arriving direct from another EU Member State and carrying only EU goods (see Para. 4.2), a manifest must be lodged with the officer at the place of landing prior to or immediately on arrival of the vessel for prohibition/restriction control purposes. In these circumstances, "groupage" cargo must be further itemised on a groupage sub-manifest.

(j) Formal report is required in respect of any vessel arriving direct from another EU Member State and carrying both third country and EU goods. A full manifest must be lodged with the officer at the place of landing prior to or immediately on arrival of the vessel for prohibition/restriction control purposes. "Groupage" sub-manifests are also required in respect of "groupage" cargo in these circumstances.

(k) The restriction on the breaking of bulk (see Paras. 4.1(d) and 4.16) no longer applies in respect of EU goods and the discharge of same should not be delayed on the grounds that the manifest(s) referred to in Paras. 4.5(i) and 4.5(j) above has not been presented.

4.6 Boarding and rummage of ships

G.O. 11/99

4.6.1 Arrangements for the boarding of ships

The following arrangements are to apply in regard to the boarding of ships on arrival from foreign:-

- in the normal course, attendance solely for the purpose of boarding ships arriving from foreign will be confined to the hours of 8 a.m. to 8 p.m. Monday-Friday;
- the boarding of ships between the hours of 8 p.m. to 8 a.m. and at weekends and on Public Holidays is to be arranged by Principals/Collectors/ Surveyors where there is suspicion of possible irregularity or where the perceived risk warrants it;
- boarding of "quick-turn-round" vessels plying between Ireland and other Member States, e.g. regular ferry services at Dublin, Dun Laoire and Rosslare will be as directed by the Principal/Collector, having regard to the perceived risks and other circumstances obtaining to any particular port or Customs office.

The boarding of vessels plying in intra-Community trade is to be performed under the guidance of the HEO in such manner as not to impede the free movement of goods and discharge of cargo.

4.6.2 Ships not boarded

In normal circumstances, the majority of vessels will be visited during their stay in port. However, in the case of ships not boarded, local arrangements are to be made with masters or their agents for the delivery of documents, other than ships report, e.g. certificates of pratique, stores declaration, Form Surveys 107 etc., which are normally taken up by boarding staff, to a designated Customs office at least two hours prior to departure for foreign but in any event not later than twenty-four hours after arrival in the case of vessels not visited by boarding staff during their stay.

4.6.3 Rummage of Ships **G.O. 11/99**

- In the case of "quick-turn-round" vessels e.g. regular ferry services at Dublin, Dun Laoire or Rosslare, an occasional full rummage is to be undertaken as directed by the Surveyor, or the HEO in the Surveyor's absence.

- In view of the fast turn round of modern ferries it will not always be feasible to carry out a meaningful full rummage during normal time in Port. Where grave suspicion exists, the Surveyor should be consulted with a view to continuing the rummage of the vessel.

- In the absence of suspicion and having regard to any potential danger to the Revenue, a full rummage should be carried out on all other vessels where risk analysis, reliable information or other profile suggests the necessity for such rummage. In any cases of doubt or difficulty the HEO or, in turn, the Surveyor should be consulted prior to rummage.

- Deep Rummage may only be carried out by Staff trained in deep rummage techniques and attendant safety requirements.

4.7 Additional documents required

A copy of the ship's stores declaration (see Para. 4.11) signed by the Boarding officer must be presented with the report. Delivery of the certificate of pratique (see Para. 4.8) and/or Form "Surveys 107" (see Para. 4.9) may be required at time of making report.

4.8 Certificate of Pratique

The certificate of pratique (Form C. & E. No. 124) issued to the master by the Boarding officer is to be produced at the time of *first* report after the arrival of a ship from ports or places elsewhere than in the EU.

4.9 Grain-laden ships

The master of a ship (except as hereinafter exempted) arriving with a grain cargo from a port outside the State, is required to hand in Form "Surveys 107" or its equivalent at the time of reporting. Copies of the form may be obtained at any Mercantile Marine Office. It is to be dispatched on the day of receipt to the Marine Surveyor for the district, whose address will be found at (c) below. A failure or refusal to hand in the form is to be at once reported to the Marine Surveyor.

When the Boarding officer becomes aware that a ship arriving in the State is laden with grain, the Marine Surveyor is to be informed in the most expeditious manner possible. Form "Surveys 124" is to be used when the communication is made in writing. In urgent cases where such a course is not followed the form is to be sent later in confirmation of the earlier intimation. Supplies of the form can be obtained direct from the Department of the Marine and Natural Resources, Leeson Lane, Dublin 2.

These directions do not apply to any ship, with grain cargo not bound for a port in the State, which would not have come into port but for stress of weather or any circumstance that neither the master nor the owner nor the charterer (if any) of the ship could have prevented or forestalled.

Notes -

(a) "Grain" includes wheat, maize, oats, rye barley, rice, pulses and seeds.

(b) "Ship arriving with a grain cargo" means a ship carrying a quantity of grain exceeding one-third of the ship's registered tonnage, reckoning 100 cubic feet or 2 tons weight of grain as equivalent to 1 ton of registered tonnage.

(c)

District and address of Marine Surveyor.	Ports included within District.
Dublin District: 26-27 Eden Quay, Dublin 1.	Galway Westport Sligo Dundalk Drogheda Dublin Wexford
Cork District: Sullivan's Quay, Cork.	New Ross Waterford Cork Skibbereen Tralee Limerick

4.10 Casualties, wreckage, etc.

The Master is required to report to the Receiver of Wreck details of any wreck, etc., picked up on the voyage and the officer who receives the report is to see that this information, together with details of any casualty to the ship, is brought to the notice of the Receiver of Wreck.

Although only the masters of ships arriving from destination outside Irish territorial waters are bound under penalty to answer these questions, endeavour should be made to obtain the required information from the masters of all ships that have passed any danger to navigation during the voyage. Such information is to be at the disposal of all who care to apply for it.

4.11 Ships' surplus stores

The master or person authorised by him/her must deliver on Form C. & E. No. 927 to the Boarding officer an account of the stores carried, to be known as the ship's stores declaration. Live-stock remaining on board, and firearms and ammunition which form part of the ship's equipment, must be included in this declaration. Articles liable to ad valorem duty which are bona fide ship's equipment and not surplus stores need not be included. Details of the quantities of sundry ship's stores which are "low duty" goods are not required.

4.12 Acceptance of reports

The officer who receives the report is to see that the required information is supplied and that the necessary accompanying documents are furnished. S/he is to obtain and countersign the signature of the person making the report to both copies of the manifest. Material alterations in the report are to be initialled by the person making same and by the officer. The person making the report should be asked if any dangers to navigation have been sighted or if any casualty to the ship occurred during the voyage.

As regards ships registered in the State the master or other person making the report is to be questioned regarding the full round voyage since the ship last left port in the State, and if s/he admits any casualty, s/he is to be instructed to give details to the Receiver of Wreck in the normal way. The officer concerned is to see that the required information is given and, should the master decline to make deposition on the grounds that s/he has already done so at some foreign port or for any other reason, the facts are to be reported to the Receiver of Wreck for transmission to the Department of the Marine and Natural Resources.

4.13 Numbering and endorsement of reports **G.O. 11/99**

All reports when accepted are to be endorsed with the official date stamp and signature of the officer accepting the report.
(Article 183 2. of the Implementing Provisions).

Formal reports are to be numbered consecutively in the Report Seat, a new series commencing at 1 being started on the first day of each year. A separate series of numbers may be used for ships reporting in ballast. Every book or document relating to the ship is to bear the year and the ship's rotation number thus: 99/301

4.14 Disposal of reports, etc.

The original report and Certificate of Pratique (where furnished) are to be filed in the Central Filing Office. The duplicate report is to be compared with the original and any alteration in the former initialled by the Report officer. The duplicate report is to be sent as soon as possible to the station of discharge. Manifests lodged for prohibition/restriction control purposes (see Paras. 4.5(i) and (j)) should be filed locally on the station and made available for perusal by the National Drugs Team or other units involved in post importation control.

4.15 Interim reports

To facilitate discharge when the ship arrives outside legal hours, the Collector or officer in charge may allow the report to be made at a Customs station other than the Custom House under the conditions of Para. 4.1(b).

4.16 Breaking bulk before report

When a ship carrying third country goods arrives, or is expected to arrive, outside the legal hours for reporting, the Collector or officer in charge, on receipt of a request in writing and on good cause being shown, may allow bulk to be broken and customs declarations to be acted upon before legal report has been made.

Care must be taken that all health, Revenue and statistical interests are duly safeguarded and that a copy of the ship's manifest or other cargo account is deposited with the officer before bulk is broken.

Applicants must clearly understand that permission to break bulk prior to reporting does not relieve them of the necessity of reporting within twenty four hours after arrival.

4.17 Fishing boats

Fishing boats must report in the same manner as other ships (see Paras. 4.1 and 4.2).

Masters of Irish fishing boats registered in the State are required to report if arriving from a third country, or from third country territorial waters (see Para. 4.5(b) as regards fish taken by such boats).

Fresh fish of third country taking imported in Irish ships must be reported.

4.18 Yachts

Yachts are not required to formally report on arrival from a third country. However, arrivals from another EU country with third country goods or goods subject to prohibition or restriction on board and all third country arrivals must be advised to Customs.

4.19 Calling ships

Ships from third countries which do not remain in port for more than 24 hours are not required to report if calling only:

(a) for bunkers to be shipped in permanent bunker spaces or other spaces generally appropriated to bunkers on the outward voyage;

(b) for the purpose of taking on board provisions or stores required for the proper navigation or equipment of the ship during the voyage on which it is engaged; or

(c) by reason of stress of weather provided no cargo or passengers are landed or taken on board.

4.20 Visiting cruise liners

Collectors are authorised to grant special Customs facilities in respect of visits made by ships to a port or to successive ports in the State in the course of a holiday cruise where the journey commences from, calls at or terminates in a non-EU port. The conditions under which such special Customs facilities may be granted are:

(1) Sufficient notice of the time of arrival of the vessel accompanied by application on Form C. & E. 200 for any necessary attendance of Customs officers, must

be given to the proper Collector of Customs and Excise for each point to which the vessel is to call;

(2) No cargo is to be landed or taken on board;

(3) The master of the ship is to give a written undertaking at each point of call that s/he will allow only small quantities of dutiable stores to be issued for consumption on board the vessel by the passengers and the crew and that s/he will not allow any ship's dutiable stores to be landed in this country;

(4) The vessel is not to be open to visitors. A small number of visitors, each specially authorised in writing, may, however, be permitted, provided the agreement of local Customs is first obtained;

(5) Due report of the vessel is to be made at the first point of call, and payment of light dues is to be made there if the vessel is not already exempt from such payment. Clearance of the vessel outwards, via any subsequent points of call is also to be obtained at the first point of call in respect of a vessel departing directly for a third country from its final port of call within the State;

(6) On the understanding that passengers will not land any baggage without notifying the proper Customs officer, permission will be given for them to disembark at any time. The Customs examination of passengers, including those landing to proceed overland to join the ship at another point of call in the State, will be reduced to a minimum, but handbags and any other small articles of baggage may, on landing, be subject to scrutiny by Customs officers and, if necessary, to examination.

Applications for special facilities are to be dealt with by the Collector, at the first point of call in the State. When an application is allowed, all the proposed points of call in the State are to be specified in the letter granting the application and the applicant is to be appraised of conditions (1) to (6) above. Where subsequent points of call are in another Collection an advice of the grant of the concession is to be sent to the Collector, or Collectors, concerned. Provided the conditions are observed, report need not be required at subsequent points of call, nor clearance outwards, unless bonded stores are shipped. Reasonable quantities of duty-free stores may be left out for consumption on board by the passengers and crew without being enumerated on the Ship's Stores Declaration.

No charge is to be raised for attendance given solely for the examination of baggage.

4.21 Government ships

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

4.22 Ships discharging at successive ports

If a ship carrying third country goods discharges portions of her cargo at successive ports in the State the following regulations are to be observed:-

(a) a full report of the cargo to be landed is to be made at each port and

(b) the cargo discharged at each port is to be accounted for at that port, and each port is to deal with its own discrepancies and make the necessary adjustments. When it is stated, as an explanation of a shortage of goods reported, that they have been landed at another port, the statement is to be verified by reference to that port.

4.23 Parcels list

Small packages of merchandise and small addressed packages of presents not borne on the ship's report or on Form Cu. No. 142 are to be enumerated on Form Cu. No. 143 which is to be produced to the Boarding officer in respect of third country goods. After the packages have been dealt with Form Cu. No. 143 is to be attached to the ship's file. Form Cu. No. 142 is not required where no small unreported packages are brought in a ship.

4.24 Failure to make proper report, etc.

The Report officer is to examine the arrival sheets daily in order to satisfy himself that all ships which require to be reported have been reported within the time allowed. If the Collector is satisfied that delay in making report or reporting incorrect particulars of the ship or voyage is due to inadvertence or to unavoidable causes, the explanation may be accepted. In other cases (including refusal to answer questions relating to the ship, voyage, etc.) the facts are to be reported to the Commissioners without delay (see Paras. 5.1, etc., regarding errors in ships' reports).

4.25 Inspection of harbour authorities' records, etc.

As a check of the accuracy of the records of third country arrivals at ports or places in charge of a single officer, every opportunity is to be taken by the Collector and the Surveyors to verify the particulars in the Station Arrival Books by reference to such records by the local harbour, pier, etc., authorities as may be available.

At creeks and landing places under the immediate supervision of a Clerical Officer (CO), the EO should verify similarly, monthly or quarterly as the Collector may consider advisable, the list of third country arrivals furnished by the CO The Surveyor should also occasionally inspect the local records, where available.

At other places the verification should be made by the Surveyor at such intervals as may be deemed desirable, but in no case less frequently than once every half-year. At places where no local records are kept, Surveyors should as far as possible satisfy themselves by local inquiry, e.g., occasional reference to the Garda Siochána, that all third country arrivals are accounted for.

The date and result of the check are to be recorded in all cases in the Arrival Book.

Collectors should arrange for a definite weekly or monthly comparison of the Report Books with the relative Arrival Book or Sheets in the Collection. When on inspection they are to satisfy themselves that the foregoing instructions are being observed, and make such comparisons between official and local records as they may deem necessary or desirable.

It is to be noted that there is no legal authority to demand the production of harbour, etc., authorities' records, which may accordingly be inspected only with the consent of the local custodian or of the authorities concerned.

SECTION 5. - ADJUSTMENT OF ERRORS IN SHIPS' REPORTS.

5.1 Adjustments by EO

The EO may adjust errors in the following cases without amendment of report:

(a) All free goods in excess of report;

(b) All bulk free goods short of report;

All other errors should be promptly brought to the HEO's attention.

5.2 Adjustments by EO and HEO

Provided the EO and HEO are satisfied, adjustments may be made in the following cases without amendment of report:

(a) dutiable goods in bulk, whether in excess or short of report, where the error is due to definite and unavoidable causes;

(b) tobacco, spirits, beer, wine and goods liable to ad valorem duties, in excess or short of report, where the aggregate duty involved in respect of each tariff description does not exceed £500;

(c) all other dutiable goods in excess or short of report, where the aggregate duty involved in respect of each tariff description does not exceed £1000;

(d) tobacco, spirits, beer, wine and goods liable to ad valorem duties not reported, where the aggregate duty involved in any case does not exceed £500;

(e) all goods other than tobacco, spirits, beer, wine and goods liable to ad valorem duties wrongly reported as regards the denomination of the goods;

(f) all goods wrongly reported as regards description of packages or marks on the packages.

5.3 Record of discrepancies

All discrepancies for adjustment under Paras. 5.1 and 5.2 must be enumerated in a list on or appended to the report. When an adjustment has been allowed by the EO under Para. 5.1 s/he must certify in the discrepancy list that s/he is "satisfied", adding a brief statement of the reasons therefor; when an adjustment has been allowed by the EO and HEO jointly under Para. 5.2 they must give a similar certificate, adding a brief statement of their reasons.

Surveyors and Collectors are to satisfy themselves from time to time that the reasons given for writing off discrepancies are adequate.

5.4 Surveyor's authority

The Surveyor's authority for adjustment of errors is required in the following cases:

(a) where the EO and HEO are not satisfied in the cases mentioned in Paras. 5.1 and 5.2;

(b) tobacco, spirits, beer, wine and goods liable to ad valorem duties, in excess or short of report, where the aggregate duty involved in respect of each tariff description exceeds £500;

(c) all other dutiable goods in excess or short of report, where the aggregate duty involved in respect of each tariff description exceeds £1000;

(d) tobacco, spirits, beer, wine and goods liable to ad valorem duties not reported, where the aggregate duty involved in any case exceeds £500.

Where errors in ships' reports under (a) above occur, the facts are to be reported to the Surveyor who, if satisfied, will allow the report to be amended.

Reports to the Surveyor on errors under (b) to (d) inclusive must be accompanied by a written application from the master or ship's agent to be allowed to amend the report.The Surveyor, if satisfied, will allow the amendment.

Where fraud is suspected or there has been habitual carelessness, a special report should be made to the Collector through the Surveyor. The Collector must report to the Commissioners all cases where s/he is not satisfied as to the circumstances surrounding errors in ships' reports.

5.5 Detention of goods not reported

Goods enumerated at (b) and (c) of Para. 5.4 which are in excess of report and where the duty involved exceeds the limits of £500 and £1000, respectively, should be placed under detention, where practicable, and the HEO's report to the Surveyor should state whether this has been done and, if not, the reason.

5.6 Habitual carelessness in reporting cargoes

In any case in which there is evidence of habitual carelessness or inaccuracy in reporting cargoes, the master, ship's agent, shipping company or carrier concerned is to be warned that, unless more care is exercised, the Customs Consolidation Act 1876, Section 51, may be put in force and the goods concerned detained. If the warning is unheeded the facts are to be reported to the Customs Procedures A Branch for directions.

SECTION 6. - IMPORT FILES: MAKING UP AND DISPATCH TO THE CENTRAL FILING OFFICE.

6.1 Making up of import files

All import documents (with the exception of hard copy customs declarations and accompanying documents which are to be dispatched to the Central Filing Office separately) are to be placed in the import file. The official making up the file is to see that this is done. **G.O. 11/99**

S/he is to confirm that all unentered goods have been identified and entered in the Overtime Goods Register and the relating particulars noted against the report item, or have been accounted for otherwise.

Where there are discrepancies between the goods as reported and declarations a "discrepancy list" showing how each discrepancy has been adjusted is to be shown on the report. Otherwise the report is to be certified "discrepancies nil".

The file is to be regarded as made up when all the goods reported have been written off to declarations or accounted for otherwise and any discrepancies noted in "writing off" adjusted. The official making up the file is to certify at the end of the report that "all the goods reported by this vessel have been written off to declarations or otherwise accounted for". Such certificates are to be initialled by a HEO who will not however, be expected to do more than satisfy himself/herself that all items have been properly written off.

6.2 Completion of import files and dispatch to the Central Filing Office

Files are to be completed and forwarded from import stations to the Central Filing Office within two calendar months of the date of report. Surveyors are to see that all unnecessary delay in forwarding files is avoided.

A return, on Form C. & E. No. 603, of all over-due files (including mail files) is to be forwarded through the Surveyor to the Collector not later than the middle of each month and is to include all files on hand due for dispatch to the Collector up to the end of the previous month. Collectors are to make special inquiries into all cases in which satisfactory explanations are not given as to the cause of delay in completing files.

6.3 Record of files dispatched to the Central Filing Office

A detailed record is to be kept showing the date on which each file was forwarded to the Central Filing Office.

6.4 Special arrangements-Dublin Collection

A system of local filing applies in Dublin Collection. All import files are to be filed locally as follows:-

- Stations in Dublin Port are to file and store all import files in the charge of the appropriate Assistant Principal;
- Dublin Airport and Drogheda import files are to be filed and stored in the charge of the Assistant Principal, Dublin 7;
- Stations in Dublin 4 Collection are to file and store all import files in the charge of the appropriate Assistant Principal.

(It should be noted that all import files up to the end of 1996 are stored in the CFO).

6.5 Time limit for retention of import files

All import files are to be retained for a period of three years from the end of the year in which the goods to which they relate were released from Customs control.

DECLARATION FOR IMPORTED GOODS.

SECTION 7. - GENERAL.

7.1 When declarations are to be made

Declarations may be made as soon as the imported goods have been presented. Declarations must be made in respect of goods in temporary storage within the following time limits:-

- goods imported by sea and cleared at the place of landing: 45 days from the date of receipt of the manifest,

- goods imported by sea and removed under security to an approved premises at another place: 45 days from the date of arrival of the goods at the approved premises,

- goods imported otherwise than by sea and cleared at the place of landing: 20 days from the date of receipt of the manifest and

·7 goods imported otherwise than by sea and removed under security to an approved premises: 20 days from the date of arrival of the goods at the approved premises.

Where circumstances so warrant, Surveyors may set shorter periods or authorise an extension of the periods referred to above. Such extensions should not, however, exceed the genuine requirements which are justified by the circumstances of the case in question.
(Article 49 of the Code and Article 201 1. of the Implementing Provisions).

Where goods are not declared within the above time limits, the instructions regarding overtime goods (see Section 13) are to be followed.

Hard-copy declarations must be lodged during official opening hours.
(Article 202 1. of the Implementing Provisions).

DTI (Direct Trader Input) declarations may be lodged at any time when the AEP system is accessible to traders.

7.2 Declarations prior to report

A declaration may not be lodged more than three days in advance of the anticipated date of presentation of the goods to Customs, i.e. the date of report of the importing vessel.

Where goods have been declared prior to report the declaration may be accepted only after the goods in question have been presented.

If goods declared prior to report have not been presented within the time limit specified above, the declaration is to be considered not to have been lodged and is not to be acted upon. The importer is to be so informed.
(Article 201 2. and 3. of the Implementing Provisions).

7.3 Where declarations are to be made

Non - DTI declarations are normally to be lodged with the Customs office where the goods are presented. However, such declarations may also be lodged with the officials of a Customs office in any other place duly designated for that purpose, i.e. the ACP control station. Existing arrangements whereby declarations may be lodged at a Customs office other than that where the goods are presented are to continue.
(Articles 201 1. and 202 2. of the Implementing Provisions).

7.4 By whom declarations are to be made

Declarations may be made by any person who is able to present the goods in question or to have them presented to Customs and must be accompanied by all the necessary documents where a hard-copy declaration is presented. Where the declarant is not the importer, s/he must have been appointed by the importer as his/her representative. The declarant must be established in the EU. This requirement may be waived where the declarant declares goods on an occasional basis, provided that the HEO considers this to be justified. (Articles 5 and 64 of the Code).

7.5 Declarations in writing

7.5.1 General

Declarations in writing must be made on a form corresponding to the officially prescribed model i.e. the SAD (Single Administrative Document).
(Article 62 of the Code and Article 205 1. of the Implementing Provisions).

The officially prescribed model is set out at Annex 31 (eight copy SAD) and Annex 32 (four copy SAD) to the Implementing Provisions.

7.5.2 Formats of the SAD

Hard-copy SAD's in the following formats are to be accepted:

- officially printed forms ; or
- approved private sector forms printed by means of data-processing systems; or
- approved private sector plain paper forms; or

- approved forms completed by the declarant on continuous stationery using computerised data-processing systems.

(Article 205 3. , 6th and 7th indents of the Implementing Provisions).

Private sector forms printed by means of data-processing systems and forms completed by the declarant using data- processing systems on continuous stationery must comply with the officially prescribed model in respect of the type and quality of paper, size, legibility and colour etc. Non-compliant forms are not to be accepted.

Where plain paper SAD's are being presented, the officer is to confirm, by comparing the C. & E. reference number in the bottom left hand corner of the plain paper SAD with the record of importers approved to make declarations on plain paper SAD's, that the importer in question has been so approved. Plain paper SAD's presented in respect of unapproved importers are not to be accepted.

Where the declarant uses a computerised data-processing system to complete the form, two successive sets of the four copy SAD must be used.

(Article 208.3, 2nd indent of the Implementing Provisions).

7.6 Continuation forms

Where there is insufficient space on the SAD for insertion of particulars of all the goods imported in a single consignment, one or more continuation forms containing the declaration copies needed to complete the formalities for release for free circulation of the goods are to be accepted.

Either eight copy continuation forms (see Annex 33 to the Implementing Provisions) or four copy continuation forms (see Annex 34 to the Implementing Provisions) are to be accepted.

However, where the declarant has used a computerised data-processing system to complete the SAD, continuation forms are not to be accepted. In these circumstances, further copies as required of the four copy SAD on continuous stationery must be used.
(Article 208 of the Implementing Provisions).

Where the importer has been approved to declare goods on plain paper SAD's, plain paper continuation forms, when presented, are to be accepted.

Where continuation forms are accepted, the officer is to enter the number and date of the SAD to which they relate in Box A on the forms.

7.7 Oral declaration for the release of goods for free circulation

Declarations may be made orally for the release for free circulation of the following goods:-

(a) goods of a non-commercial nature:-

- sent to private individuals or
- in other cases of negligible importance subject to approval by the HEO and

(b) goods of a commercial nature provided:-

- the total value per consignment and per declarant does not exceed €22 (IR£17.33) ECU rate is the rate obtaining on the first working day of October which will then apply with effect from 1 January of the following year, subject to any adjustment in the bilateral central rate of one or more national currencies during the course of the year (see Part 3 of the Customs and Excise Tariff of Ireland) and

- the consignment is not part of a regular series of similar consignments, and-the goods are not being carried by an independent carrier as part of a larger freight movement.

(Article 225 of the Implementing Provisions).

Where goods are cleared by means of an oral declaration, the manifest is to be noted to that effect and where duty arises, a receipt for payment or security given is to be provided.

Oral declarations are not to be allowed where:-

- the person clearing the goods is acting on behalf of another person in his/her capacity as customs agent or
- the officer is not satisfied that the particulars declared are accurate and complete.

In these circumstances a written declaration is to be sought.
(Article 227 of the Implementing Provisions).

7.8 Particulars to be given on declarations

A full list of the particulars to be given on declarations is set out in Annex 37 to the Implementing Provisions.

The codes and symbols to be used in the completion of declarations are set out in Annex 38 to the Implementing Provisions.

Provision exists whereby the accepting officer may require from the declarant that the non-codified particulars in declarations be translated into English.

(Article 211 of the Implementing Provisions).

7.9 Accompanying documents for goods being declared for release for free circulation

7.9.1 General

Hard-copy declarations must be accompanied by all of the documents required for implementation of the provisions governing release of the goods for free circulation. The accompanying documents relating to a declaration are to be pinned to the SAD. (See Para. 9.5 regarding accompanying documents for green routed DTI SADs). The documents required to accompany hard-copy SADs are:-

(a) the invoice on the basis of which the customs value of the goods is declared; and

(b) a value declaration on Form C.& E. No. G563/D.V.1 (supplemented by one or more CONTINUATION SHEET Forms C.& E. No. G563(Cont.)/D.V.1 (bis) when appropriate); and

(c) the documents required for the application of preferential trade agreements (e.g. origin documents and bills of lading) or other reliefs from duty; and

(d) all other documents required for the application of the provisions governing the release for free circulation of the goods declared (e.g. import licences).
(Article 218 1. of the Implementing Provisions).

The value declaration on Form C. & E. No. G563/D.V.1 must be made by a person whose residence or place of business is within the customs territory of the EU and who is in possession of all of the relevant facts.

Form C. & E. No. G563/D.V.1 is not required:-

(i) where the customs value of the goods in question cannot be determined under the transaction/sale value method. In these circumstances, other information must be supplied to enable the customs value to be determined; or

(ii) in respect of certain perishable goods for which a simplified valuation procedure exists; or

(iii) where the customs value of the imported goods in a consignment does not exceed 5,000 ECU's, provided that they do not constitute split or multiple consignments from the same consignor to the same consignee. (For the purposes of this Para., 5000 ECU's is to be rounded up to £4000). The rounded off figure is not to differ from the original amount by more than 5%. (See Para. 7.7 regarding conversion of the ECU into Irish pounds); or

(iv) where the importations involved are of a non-commercial nature; or

(v) where the customs duties provided for in the Customs & Excise Tariff of Ireland are not chargeable pursuant to specific customs provisions, i.e. where the duty is suspended or the goods are imported under the end-use provisions.
(Articles 178 3., 178 5. and 179 1. (a) (b) and (c) of the Implementing Provisions).

The form is also not required where the goods are liable only to VAT and the importer is registered for VAT purposes.

Provision also exists under Article 218 2. of the Implementing Provisions for the production of

(i) transport documents or documents relating to the previous customs procedure, as appropriate and

(ii) a packing list or equivalent document indicating the contents of each package, where a single item is presented in two or more packages.

7.9.2 VAT-free authorisations

Where goods are being declared for release for free circulation and VAT at the zero rate is being claimed, a VAT-free authorisation must accompany the declaration and the instructions at Para. 5.1.6 of Customs Code Volume X1 are to be followed.

7.9.3 VAT-free importation of goods destined for another Member State

Where goods are being declared for release for free circulation, but VAT is not being paid in the State as, at the time of declaration, the goods were already consigned to another Member State, the declaration at Appendix J of Customs Code Volume XI must accompany the declaration. The instructions at Para. 5.2 of that Volume are to be followed in respect of such importations.

7.9.4 Import licences

Where goods are being declared for release for free circulation and an import licence is required to be presented with the declaration, the licence is to be properly endorsed before being returned to the importer. When the licence has been exhausted, it is to be retained with the last relevant SAD; or where required, it is to be returned to the relevant Government Department and a copy thereof retained at the Customs office.

7.10 Acceptance of declarations and assessment of duty

7.10.1 Acceptance of declarations

Hard-copy declarations must be completed by typewriter or by a data-processing or similar process. Illegible or incomplete declarations or declarations which contain data which overspills out of the correct boxes or subdivisions of boxes are not to be accepted.

Where the SAD has been used previously to cover another customs procedure(s) the officer accepting the latest declaration is to confirm that the particulars given in the declarations relating to the various procedures in question all agree.
(Article 210 of the Implementing Provisions).

Hard-copy declarations made on a form corresponding to the SAD, signed and containing all of the particulars necessary for implementation of the provisions governing the customs procedure declared are to be accepted immediately, provided that

(a) all documents required have been received;

(b) amounts payable are paid or secured; and

(c) the goods have been presented to Customs.

(Articles 62 and 63 of the Code).

The date of acceptance is to be stamped on the declaration with the official stamp and initialled by the officer accepting the declaration who is also to note on the declaration, where it has already been used to cover another customs procedure(s), that the particulars given relating to the various procedures in question all agree. Where the particulars do not agree, an explanation is to be sought from the importer.
(Article 203 of the Implementing Provisions).

The date of acceptance of hard-copy or DTI declarations as appropriate is normally the date to be used for the purposes of all the provisions governing the customs procedure for which the goods are declared.
(Article 67 of the Code).

7.10.2 Assessment of duty

Where the declaration and supporting documents are not scrutinised, and the goods are not examined duty payable, if any, is to be calculated on the basis of the declared particulars only.
(Article 71 of the Code).

Where goods have been declared for release for free circulation and the rate(s) of duty is subsequently reduced after the date of acceptance of the declaration, but before the goods are released, the reduced rate may be allowed on the written application of the importer or importer’s agent, any excess customs duty paid being refunded by OEC.

This provision does not apply:-

- to a CAP levy or

- where any delay in releasing the goods for free circulation is attributable solely to the declarant (e.g. failure to produce goods for examination when requested to do so).

(Article 80 of the Code).

Where the amount of duty payable is in dispute, the total amount which the officer considers would be payable if the duties were charged at the normal rate may, if the declarant so requests, be brought to account. (Article 248 1. of the Implementing Provisions).

7.11 Amendment of declarations

7.11.1 Errors or discrepancies discovered by Customs before release of the goods

Amendment of errors or discrepancies discovered during documentary checks or examination of goods may be allowed by:-

- EOs where the short payment involved does not exceed £250; and

- HEOs where the short payment involved does not exceed £1,000; and

- Surveyors irrespective of the amount of duty or VAT involved, provided the official concerned is satisfied that no fraud was intended.

Short payments and consequent amendment of declarations are to be dealt with by means of Post declaration in accordance with the instructions at Para. 7.11.3.

All cases where fraud is suspected are to be reported to Customs and Excise Anti-Fraud Unit, Nenagh.

The packages in which the incorrectly declared goods are found are to be detained pending amendment of declaration, delivery of other packages in the consignment being allowed. In urgent cases, however, where it is clear that no fraud was intended, delivery of the package(s) containing the goods incorrectly declared may be allowed, irrespective of the amount of duty or VAT involved, pending amendment of declaration, on deposit of a sum sufficient to cover the short payment.

7.11.2 Collectors' return

A monthly return, setting out details of Red or Orange routed SADs on which short-payments of duty in excess of £200 have been established, is to be furnished to the C. & E. Audit Management Unit, Wicklow House. Collectors should submit the return not later than the 10th day of the month following that in which the payment was made.

7.11.3 Errors or discrepancies notified by the declarant before release of the goods

The application for amendment of the declaration is to be made on Form
C. & E. 125A by the declarant.

"No duty" amendment of declarations

Where a paperless declaration was made by means of DTI, a hard-copy declaration is to be printed from either the AEP system or the HDS. The official concerned being satisfied that the amendment is in order is to endorse the reverse of the hard-copy declaration "Satisfied amendment in order" together with his/her signature and date stamp.

In certain circumstances (see Para. 7.12.2), it will be necessary to advise VIMA on Form C. & E. No. 120 of such amendments. Where this arises, the officer is also to note the reverse of the hard-copy declaration that this advice has issued.

Form C. & E. 125A, the hard-copy declaration and the supporting documents, if any, are then to be attached and sent to the Central Filing Office.

Notification of short payment of duty

Where a paperless declaration was made by means of DTI, a hard-copy declaration is to be printed from either the AEP system or the HDS. Where the official concerned is satisfied that the short payment arose due to genuine error and no fraud was intended s/he may allow amendment of the declaration subject to the authority levels outlined in Para. 7.11.1.

A Post Notice is to issue to the declarant and a copy of the Notice is to be retained on the station.

The declarant is to lodge a hard-copy Post declaration (including a reference in box 40 to the original declaration number) for Customs input to the AEP system. The original Post Notice is also to be attached to the Post declaration.

The official concerned is to endorse the reverse of the Post declaration as follows:-

- "short payment in relation to declaration number...........Satisfied correct";

- whether the goods have been cleared with or without examination and
- signature and date stamp.

The reverse of the “original” hard-copy declaration is to be noted with the number of the Post declaration.

The Post declaration and the Post Notice are to be attached to the “original” hard-copy declaration (with supporting documents, if any) and are to be sent to the Central Filing Office.

7.11.4 Tariff Classification Regulation - duties less than the amount due

Tariff Classification Regulations are regularly adopted and published to prevent disparities in the tariff classification of goods in the Combined Nomenclature. These Regulations may have the effect of altering the rates of customs duties that have been applied prior to their adoption. Taking account of advice received from the European Commission, where the duties collected were less than the amount due under the Tariff Classification Regulation, action for recovery of short-payments should not be undertaken because such action would not respect the principles of legal certainty and protection of the legitimate expectations of the importers concerned.

7.11.5 Refunds

Where the amendment of a declaration is required because duty has been overpaid the provisions of Section 20: “Repayment and Remission of Import Duties” apply.

7.12 Invalidation of declarations for release for free circulation

7.12.1 Requests for invalidation of declarations for release for free circulation

A request for invalidation of a declaration is to be granted after the goods have been released where:-

(i) it is established to the satisfaction of the Surveyor that the goods have been declared for release for free circulation in error, instead of being placed under another customs procedure and provided that the Surveyor is further satisfied that:-

- any use to which the goods have already been put has not contravened the conditions of the procedure under which they should have been placed; and
- when the goods were declared they were intended to be placed under another customs procedure, all the requirements of which they fulfilled; and
- the goods will immediately be declared for the customs procedure for which they were actually intended or

(ii) it is established to the satisfaction of the Surveyor that the goods have been declared in error, instead of other goods, for release for free circulation, and that the Surveyor is further satisfied that the goods originally declared:-

- have not been used other than as authorised in their original status;
- have been restored to their original status;

and that the Surveyor is also satisfied that the goods which ought to have been declared for release for free circulation:-

- could, when the original declaration was lodged, have been presented to the same Customs office and
- have been declared for release for free circulation.

In all of the above-mentioned cases, written application must be made to the Customs office through which the goods were cleared. Where a paperless declaration was made by means of DTI, a hard-copy is to be printed from either the HDS or the AEP system for the purpose of processing the application.

The officer, if satisfied that the criteria at (i) or (ii) above as appropriate are fulfilled is to:-

- endorse the reverse of the hard-copy declaration as follows; "No goods declaration.",
- sign same and endorse it with the official date stamp,
- in the case of (ii) above, endorse same with the number of the declaration to which the goods which ought to have been declared for release for free circulation were actually so declared.

The Surveyor, if satisfied that the application is valid, is to then initial the reverse of the hard-copy declaration. When necessary, the officer is to advise VIMA on Form C. & E. No. 120 (see Para. 7.12.2), and is then to note the reverse of the hard-copy declaration that this advice has issued.

In the case of (i) above, if the goods have already been re-exported, the officer is to endorse the number of the relevant declaration on the reverse of the hard-copy declaration. Otherwise, the officer is to subsequently verify that the goods are immediately declared for the customs procedure for which they were actually intended. The reverse of the hard-copy declaration is then to be noted with the declaration number to which the goods are so declared.

All requests for invalidation of a declaration(s) must be made to the Customs office through which the goods were cleared and must be made within three months of the date of acceptance of the declaration. This period may only be extended in duly substantiated exceptional cases and subject to the approval of the Surveyor. Cancellation of the declaration is required; an amendment is not appropriate.

Where a request for invalidation of a declaration after release of the goods is granted, the declaration placing the goods under another customs procedure is to take effect from the date of acceptance of the invalidated declaration.
(Article 251 of the Implementing Provisions).

7.11.2 Notification on Form C. & E. No. 120 to VIMA

Notification on Form C. & E. No. 120 is to be sent to VIMA, Newry Road, Dundalk, Co. Louth where:

(i) a customs declaration is being cancelled or
(ii) a customs declaration is being amended and the amendment will not result in a post declaration.

This instruction applies only in the following cases;

(a) amendment of boxes 2, 33, 34, 36, 37, 38, 41 and 46 of the SAD, where the goods are of a value of £1,000 or more;
(b) where the cancellation of the declaration or the amendment of the declaration involves a change in value amounting to £1,000 or more; where the cancellation of the declaration involves a change of quantity where the difference between the declared and amended quantities represents a value of £1,000 or more. (The value will not necessarily require amendment in such cases;

in some cases while the quantity may require significant amendment which should be reported to VIMA, the value may be correct).

7.12.3 Refunds

Duty paid, if any, in respect of an invalidated declaration for release for free circulation is to be refunded provided:-

- a written application is made to the Customs office through which the goods were cleared and
- such application is made within the periods set out in Para. 7.12.1 for the submission of the application for invalidation of the declaration.

(Article 237 of the Code).

Refunds are to be made by means of OEC (see Para. 20.9).

7.13 Return of accompanying documents to importer

Where the importer requests the return of an original accompanying document, a copy thereof or extract therefrom, s/he must furnish a copy or extract which, after comparison with the original, is to be officially certified as correct. The document returned is to be noted with the import rotation number and the number and date of the declaration and is to be stamped with the official stamp and initialled by the officer. The officer is to note on the document or copy retained with the declaration the fact that a certified document has been returned to the importer. No more than one certified document for the same goods is to be returned to the importer.
(Article 200 of the Implementing Provisions).

7.14 "Writing-off" declarations against report items

7.14.1 "Writing-off"

Operators of transit sheds, compounds, etc. are to carry out the following functions in respect of each manifest or sub-manifest, as the case may be, relating to third country goods deposited in their premises:-

- file the relevant Clearance Docket, each bearing a DTI or CI SAD Number & Date, in an acceptable manner;
- retain those Clearance Dockets for a period of three years from the end of the year in which the goods to which they relate are released from Customs control;
- produce those records at all reasonable times for inspection by Customs, if so requested;

  and

·7 indicate clearly on the relevant manifest and advise Customs of any goods not entered within the requisite period.

7.14.2 Verification of Manifest Control System

The Collector is to decide, depending on local resources, whether verification of the Manifest Control system is carried out by the Audit Unit, by Station staff or by both.

The Historic Database System (HDS) may be used as an aid by staff engaged on this task in order to obtain a list of declarations and manifest references (SAD Box 7) in respect of each manifest selected for verification. In this context it should be remembered that certain means of transport can report more than once on a given day and that, accordingly, there may be more than one voyage number for a particular means of transport. The Collector is to decide on the percentage of manifests to be verified at the stations in his/her Collection, based on the degree of risk involved.

Collectors are to arrange for regular checks to be carried out in transit sheds, etc., of goods against manifest and manifest against goods, together with challenges on goods following their removal from such sheds. The level of such checks is to be commensurate with the level of risk involved.

7.15 Filing of declarations

Red/Orange routed SADs, DTI SADs which were the subject of a refund and CI SADs are to be sent to the Central Filing Office for the Collection in question (see Para. 14.7 for local arrangements in Dublin Collection).

7.16 Accounting for sales of SADs

All moneys realised from the sale of SADs are to be brought to account as appropriations in aid of Vote (R.O.D.).

SECTION 8. - AUTOMATED ENTRY PROCESSING (AEP).

8.1 Description of AEP

AEP automates the processing of Customs declarations. The Customs AEP system and the trading community are linked by means of a managed network and this allows the trading community to transmit declarations electronically to Customs from their own offices. The computerised system puts all Customs declarations through a series of processes which validate consignment data, check tariff coding, carry out accounting functions and select declarations for documentary check and goods for physical examination.

8.2 Staff Guide

The AEP STAFF GUIDE contains instructions for staff in relation to the operation of the AEP system. These instructions continue in force. The Guide also contains information on all aspects of AEP from the initial signing-on to the system to a description of the penalties which will be imposed on traders who do not comply with the conditions.

8.3 AEP TRADER Guide

The AEP TRADER Guide contains “guiding instructions” for both Direct Trader Input and Customs Input (CI) users of the AEP system.

SECTION 9. - PAPERLESS DECLARATIONS.

9.1 General

The Paperless Declaration system, referred to hereinafter as "Paperless Declaration", enables the requirement to lodge hard-copy SADs in respect of declarations made by DTI to be removed.

Paperless Declaration, in addition to facilitating trade, improves Customs control. The emphasis is on the use of risk analysis techniques and auditing at importers' premises. However documentary checks and physical examination of goods at Customs import offices continues in the case of declarations routed orange or red.

The Reports available from the Historic Database System (HDS) - see Paras. 46 to 57 of General Order C. & E. No. 8/96, give Customs quick access to management information on most aspects of import trade. This information is available in convenient summary form (broad-based or detailed, as required) and eliminates the necessity for trawling through numerous SADs in order, for example, to build up a picture of a trader's operations or of the trade passing through a particular Customs office.

9.2 Law

Paperless Declaration is provided for in the Code, the Implementing Provisions and in the European Communities (Customs Declarations) Regulations, 1996 (S.I. No. 114 of 1996). The latter Regulations provide, inter alia, for a Customs declaration to be made electronically and stipulate that the combination of a TAN and Password included in an electronic Customs declaration shall have the same legal effect as a handwritten signature.

9.3 Quota exclusion from Paperless Declaration

Goods liable to quota at import are excluded from Paperless Declaration for the time being.

9.4 Customs Input (CI)

For traders who continue to use CI, the hard-copy import SAD, together with the accompanying documents, must be lodged with Customs, who will input the data to AEP and retain the documents.

9.5 Accompanying documents

Under the ~~of~~ Paperless Declaration System, the accompanying documents must continue to be lodged in the case of Red-routed and Orange-routed declarations. Such documents are to be retained by Customs. **G.O. 11/99**

Where a DTI SAD is Green-routed, the declarant specified in SAD Box 14 must retain the relevant accompanying documents, bearing the SAD Number and Date, for a period of three years from the end of the year in which the goods to which they relate are released from Customs control and produce them to Customs when requested. It should be noted that IP Authorisations and VAT-Free Authorisations, where applicable, are to be retained as accompanying documents. The declarant may use whatever filing system is most convenient provided that the accompanying documents relating to a particular declaration can be produced to Customs on request. To this end, the accompanying documents are to be noted by the declarant with the relevant SAD Number & Date; or, alternatively, a copy of the Routing Slip should be filed with them.

It should be noted that DTI declarants must continue to insert Code 1 in Box 44-3 of the electronic SAD (i.e., under Paperless Declaration this will indicate that the declarant is in possession of a particular accompanying document or documents and that such document(s) will be retained for production to Customs if so requested).

Where the electronic SAD is routed Green, import licences are to be suitably endorsed by the declarant and retained with the other accompanying documents relating to the SAD in question. Where licences cannot be retained by the declarant, due to being required elsewhere, a photocopy thereof, including the endorsed area, is to be retained. Audit Unit staff will carry out selective checks against original licences in order to guard against this concession being abused.

9.6 Printing of electronic SADs

Stations which are not on the HDS network may print hard-copies of DTI SADs from the AEP System. Stations which are on the HDS network may print hard-copies from either the AEP System or the HDS. It should be noted, however, that it is not possible to obtain a hard-copy from the HDS until the day following the day on which the declaration was accepted by AEP.

9.7 Fallback arrangements

The AEP Fallback Arrangements (i.e., when problems arise with the AEP System, INET, etc.) continue to apply under Paperless Declaration. It should be noted, however, that DTI traders need only lodge an appropriate commercial document(s) sufficient to identify the goods (e.g., airwaybill/invoice), together with a Clearance Docket, or Fax a copy of same to Customs. (There need be no objection to a DTI User lodging or faxing an un-numbered print-off of the electronic SAD instead of a commercial document; but care is to be taken that such a SAD is not input subsequently by CI in error.) Clearance of the goods is to be indicated by the issuing of the Clearance Docket. The only exception to this is in the case of declarations relating to Quota at import; in which case all accompanying documents must be lodged. There is no change in the Fallback Arrangements applying to CI users.

SECTION 10. - SIMPLIFIED DECLARATION PROCEDURES.

10.1 Bulk entry procedure

Bulk Entry is a simplified customs procedure which facilitates both traders and Customs officials in clearing consignments of goods. The purpose of the bulk entry system is to reduce the number of SAD's to a one SAD declaration, where otherwise more than one SAD would be obligatory. Use of the procedure will not be approved where goods are liable to excise duty.

10.1.1 Definition

There are two types of bulk entry procedure known as "One to Many (12M)" and "Many to One (M21)". The procedure is of no benefit where goods are consigned from one consignor to one consignee.

12M

Under the 12M procedure, third country consignments are imported from one consignor to many consignees in the State on the one SAD. This procedure is little used and Customs Procedures B Branch is to be contacted for directions should an application be received.

M21

Under the M21 procedure, third country consignments are imported from many consignors to one consignee in the State on the one SAD.

10.1.2 M21 applications

Written application for approval under the procedure is to be made by the declarant/importer to the Collector in whose Collection the goods will be landed.

10.3.8 Reports on M21 applications

The HEO is to report his/her findings to the Collector, via the Surveyor in respect of all applications received for approval under the procedure. The Collector is then to submit the report and give a recommendation to Customs Procedures B Branch as to whether the application should be approved.

M21 – Conditions of approval

The HEO's report should give observations on whether any conditions, in addition to those at Appendix 1, would be required in order to ensure adequate control in particular cases.

10.1.4 M21 approvals

Where an application has been approved by Customs Procedures B Branch, that Branch will issue a copy of the approval to the relevant Collector. A copy of the approval is to be kept at the Customs office(s) where the goods will be landed.

Orange or red routed goods

Where goods are orange or red routed, the examining officer is to confirm that "D13" followed by the correct file approval number has been entered in Box 44/1 of the hard-copy SAD. The reverse of the hard-copy SAD is to be endorsed as follows; "Bulk entry approved". The officer is to then sign the reverse of the hard-copy SAD and endorse it with the official date stamp in the normal way.

10.2 Simplified declaration for certain goods not exceeding £500 in value

10.2.1 Introduction

The simplified declaration procedure outlined hereunder has been introduced to expedite the clearance of certain consignments of low value.

10.2.2 Goods eligible

The simplified procedure is applicable to consignments of a value not exceeding £500. Goods liable to excise duty, prohibition, restriction, surveillance or quota are not eligible for the procedure. In addition, Inward or Outward Processing goods, CAP goods and goods on which any exemption, (other than under a VAT free authorisation), remission or suspension is being claimed are excluded.

The £500 limit applies per individual consignment. Where individual packages in a consignment are less than £500 but the total exceeds £500 normal declaration is required.

10.2.3 Persons who can participate

All persons, (carriers, importers, agents etc.) are eligible to apply. However, approval will normally be granted only where the applicant shows that there is sufficient volume to justify the granting of the approval, is satisfactory from a point of view of meeting Customs requirements and gives a written undertaking to observe the conditions which are shown at Appendix 2.

10.2.4 Approval

Application to participate in the new arrangements should be made to the Customs office of importation. A specimen application form is at Appendix 3. Approval may be granted by the local Surveyor if satisfied with regard to the bona fides of the applicant, volume of transactions and that effective post clearance checks can be carried out (see Para. 10.2.11). A specimen of the proposed computer printout is to be forwarded with the application where the applicant intends to present the supplementary declaration in electronic format. Cases of doubt or difficulty are to be referred to Customs Procedures B Branch for directions.

The approval is to specify the Customs office(s) competent to accept simplified declarations. A condition of approval to use the Simplified Declaration Procedure is that a person approved under these arrangements is restricted to the use of their own Trader Account Number (TAN) to account for payment of Customs duty and VAT. Customs Procedures B Branch is to be notified of approvals granted and details of approvals are to be held at the Customs office.

10.2.5 Declaration of consignments

A simplified declaration in the form of a commercial manifest, in duplicate, is to be presented to Customs for the purpose of obtaining release of the goods. The manifest should contain a description of the goods, the value of each individual consignment and the name and address of each importer and is to be accompanied by the necessary documents. Each manifest must be endorsed with the following:

"I declare the particulars on this document to be true and correct and I request release of the goods pending presentation of a supplementary declaration and payment of Customs duty and VAT by deferred payment".

Signed: __________________

Company: _______________

Manifests are to be numbered in a local annual series unique to each approved person and each copy is to be numbered, signed and stamped by the official who accepts the manifest. One copy is to be returned to the declarant and the other copy is to be retained at the Customs office.

10.2.6 Clearance of goods

On receipt of the manifest the officer may select consignments for examination using normal selection criteria. The results of such examinations should be endorsed on the manifest or on a separate sheet which should then be attached to the manifest. Where the officer discovers that ineligible goods have been declared declaration of the goods on a SAD is to be requested immediately. A record of the details of all such discrepancies is to be kept locally. The manifest should also be endorsed with regard to goods cleared without examination.

10.2.7 Supplementary declarations

A supplementary declaration in the form of a Small Parcels Schedule (Specimen at Annex 1, Appendix 2) is to be presented by the last day of the month for the goods which are entered to free circulation by means of the Simplified Declaration Procedure during that month. The Small Parcels Schedule is to be accompanied by a completed hard-copy SAD in accordance with condition 3 of Appendix 2 and by the relevant copies of the manifests which were returned to the declarant in accordance with Para. 10.2.5. The VAT 13 B free authorisation number is to be quoted on the Small Parcels Schedule for each item where VAT exemption has been claimed. Provided that it contains all the necessary information an electronically produced Small Parcels Schedule may be accepted. The Small Parcels Schedule must contain a reference to the month/year covered.

10.2.8 Accounting

The total amount of duty and the total amount of VAT payable on a Small Parcels Schedule will be declared on a hard-copy SAD and these amounts should be entered using **short CI** and debited to the account of the Trader Account Number of the approved person. The Small Parcels Schedule should be endorsed with the Collector’s number. Particular care should be taken to ensure that the monies are entered in the accounts of the month in which the goods are entered to free circulation using the simplified declaration arrangements. Arrangements should be made with Collectors’ offices in this regard where necessary. It is important to ensure that the letters “SPS” followed by the relevant month (2 digit) and year (4 digit) reference is input in box 7 of the SAD on the AEP system (e.g. SPS041998 for April 1998 return). The “SPS” identifier input in Box 7 will indicate to VIMA that statistical details for these SADs are being captured on diskette and forwarded to the Central Statistics Office.

10.2.9 Adjustment in conditions

Customs Procedures B Branch are to be contacted for directions in cases where an applicant wishes to present the supplementary declaration on a more regular basis or re-negotiate certain of the conditions to suit local circumstances.

10.2.10 Notification of statistics

Two computer diskettes one marked “For Statistics” and the second marked “For Customs” containing the details of the Small Parcels Schedule are to be lodged at the Customs office of importation by the fifth working day of the month following the month to which the Small Parcels Schedule refers. The diskette marked “For Statistics” is to be forwarded immediately to the Central Statistics Office, Ardee Road, Rathmines, Dublin 6. The diskette marked “For Customs” is to be forwarded immediately to the Audit Management Unit. Suitable records of receipt and transmission are to be kept on the at the Customs office.

10.2.11 Local checks

Arrangements are to be made by the Surveyor in charge of the Customs office of importation to have post clearance checks carried out locally to verify that goods cleared to manifest under the Simplified Declaration Procedure are accounted for correctly on the Small Parcels Schedule. Checks are also to be made to verify that the total amount of duty and VAT payable on the Small Parcels Schedule is correct and brought to account within the proper time limits. All traders whose goods are cleared under the Simplified Declaration Procedure are subject to audit and the details supplied on diskette sent to the Audit Management Unit will be used to extract information on a trader selected for audit.

10.3 Incomplete declarations for release for free circulation

10.3.1 General

Where not every document usually required is available in the normal way, declarations may be accepted in certain circumstances (see Paras. 10.3.2 and 10.3.3) and also on condition that:-

- the declarant applies in writing to the relevant Customs office for the facility;
- prohibitions or restrictions are satisfied and
- an undertaking is furnished, on or with the declarations, that the specified missing documents will be supplied within one month.

(Article 256 1. of the Implementing Provisions).

Where declarations are accepted in such cases, release of the goods for free circulation is to be allowed provided any duty payable is secured. The instructions at Para. 10.3.8 are then to be followed.
(Article 258 of the Implementing Provisions).

10.3.2 Missing documents other than valuation documents

Declarations may be accepted where not every document usually required is available in the normal way. Where, however, any documents missing are such as to preclude release of the goods for free circulation, consignments may not be cleared pending production of same.
(Article 255 1. of the Implementing Provisions).

However, where the HEO is satisfied that:-

- the document(s) concerned exists and is valid, (e.g. fax copy of original produced),
- the document(s) could not be produced for reasons beyond the declarant's control and
- any delay in accepting the declaration(s) would prevent the release of the goods for free circulation or make them liable to a higher rate of duty,

the incomplete declaration is to be accepted provided that data relating to the missing document(s) have been indicated in the declaration. (Article 76 of the Code and Article 255 2. of the Implementing Provisions).

10.3.3 Missing valuation documents

Period for submission of missing document(s)

Where the missing document(s) relates to customs value, the provisions of Para. 10.3.1 apply. However, the one month period for submission of the missing document(s) may, with the approval of the Surveyor, be extended to a period not exceeding two years.
(Article 256 1. of the Implementing Provisions).

Payment of duty and lodging of security

Where an incomplete declaration contains a provisional indication of value, the duty paid on the basis of this indication is to be brought to account immediately. The difference between that amount and the amount to which the HEO considers the goods may ultimately be liable is to be secured. The instructions at Para. 10.3.8 are then to be followed.
(Articles 257 3. and 258 of the Implementing Provisions).

10.3.4 Missing documents produced

Documents produced within the month are to be associated with the declaration. The date of the original incomplete declaration stands.
(Article 259 of the Implementing Provisions).

Following necessary action regarding any duty due and following clearance of the consignment if such has been withheld, declarations are to be filed away provided the transaction is otherwise in order.

10.3.5 Extension of time limit in certain cases

Where the HEO is satisfied that the production of a missing document would render the goods eligible for admission at a reduced or nil rate of duty, s/he may, at the written request of the declarant, extend the period within which the necessary document must be produced by a further three months. The instructions at Para. 10.3.8 are then to be followed. (Articles 256 1. and 258 of the Implementing Provisions).

10.3.6 Tariff quotas or ceilings

Where a reduced or nil rate of duty applies only within the limits of certain tariff quotas or ceilings, the lower rate may be allowed only when any document(s) necessary to establish entitlement to this rate is actually produced. Accordingly, if the necessary document(s) is produced within the period allowed, and during the period in which the reduced or nil rate continues to be available, the security may be refunded if the document(s) is in order.
(Article 256 2. of the Implementing Provisions).

10.3.7 Other reduced or nil rates of duty

In the case of declarations for goods attracting reduced or nil rates of duty otherwise than within the limits of tariff quotas or ceilings, the rate applicable on the date of acceptance of the declaration may be applied provided the necessary document(s) is produced within the time allowed, and is in order, even though that rate may have been increased in the interim.
(Article 256 3. of the Implementing Provisions).

Where that rate has been reduced after acceptance of the declaration but before the goods have been released for free circulation, the reduced rate may be allowed on the written application of the importer or importer's agent, any excess customs duty paid being refunded by OEC.

This provision does not apply:-

- to a CAP levy or
- where any delay in releasing the goods for free circulation is attributable solely to the declarant (e.g. failure to produce goods for examination when requested to do so).

(Article 80 of the Code).

The difference in treatment between these cases and those involving quotas or ceilings (see Para. 10.3.6) is accounted for by the fact that, for quota or ceiling goods, one of the two possible rates of duty in force on the date of acceptance of the declaration operates for a limited period only. Accordingly, the necessary document(s) must be produced within the period of such limited operation as well as within the time limit laid down for such production.

For goods attracting a reduced or nil rate of duty outside quota or ceiling arrangements, the rate of duty is settled by the date of acceptance of the declaration. If the necessary document(s) is produced within the time limit laid down for such production, the favourable rate claimed on the declaration may be allowed if the matter is in order. Any reduction which may have taken place in the favourable rate and claimed on the declaration may be applied only in the circumstances outlined above.

10.3.8 Review of undertakings

Undertakings to produce document(s) (see Paras. 10.3.1, 10.3.3 and 10.3.5) are to be reviewed by the HEO at the end of the period allowed. If the declarant has failed to provide the missing documents, the security taken is to be brought to account by pro-forma post declaration. Surveyors are to ensure that this instruction is strictly complied with. (Article 258 of the Implementing Provisions).

Where the missing document(s) has been duly produced, security taken is to be repaid.

Where a missing document(s) is produced subsequent to the bringing to account of the security and the examining officer is satisfied as to the validity of the refund claim, the duty paid is to be refunded by means of OEC against the pro-forma post declaration (see Para. 20.3 (d)).

Where, however, release for free circulation was not possible (see Para. 10.3.2), the failure to produce the required document(s) within the period allowed renders the declaration invalid.
(Article 250 1. and 2. of the Implementing Provisions).

In these circumstances the relevant instructions at Para. 7.12.1 are to be followed and the deposit is to be repaid. The goods are to be treated as if they had never been declared and dealt with as either a no goods declaration or overtime goods on the expiry of the normal period laid down for making declaration (see Section 13).

10.3.9 Non-security cases

Non-security cases (i.e. cases where the normal rate of duty is nil) where undertakings to produce e.g. an import licence or health certificate (or a fax copy of the original) are not honoured within the period allowed are to be investigated and reported to the Surveyor who will, if necessary, refer the matter for further enquiry.

10.3.10 Late production of missing document(s)

Duty payable not affected

Where the late production of a missing document(s) cannot affect the amount of duty to which the goods are liable, the duty payable is to be brought to account immediately.
(Article 257 2. of the Implementing Provisions).

Duty payable possibly affected

Other than in cases where an incomplete declaration contains a provisional indication of value, late production of missing document(s) may not necessarily affect the amount of duty to which the goods are liable. Where, however, production in due course of a missing document(s) may lead to the application of import duty at a reduced or nil rate:-

- the amount of duty payable at the reduced rate is to be brought to account immediately and the difference between that amount and the amount payable if duty were calculated at the normal rate is to be secured
  (Article 257 4.(a) of the Implementing Provisions) or

- where entitlement to a nil rate could eventually arise, the full amount payable if duty were calculated at the normal rate is to be secured.

(Article 257 4.(b) of the Implementing Provisions).

Deposits are to be duly adjusted in accordance with the terms of Para. 10.3.8.
(Article 258 of the Implementing Provisions).

10.3.11 Declarant's option to pay potential duty in full rather than lodge security

Without prejudice to any further changes in the basis for determining the Customs debt which may arise, the declarant is to be given the option of paying the potential duty in full instead of paying duty and lodging security as at Paras. 10.3.3. and 10.3.10.
(Article 257 5. of the Implementing Provisions).

Any duty refunds subsequently arising are to be made by means of OEC in the normal way.

SECTION 11. - EXAMINATION OF GOODS AND TAKING OF SAMPLES BY THE PERSON CONCERNED.

11.1 Application to examine goods and take samples

When goods have been presented, the declarant (see Para. 7.4) may, with the permission of Customs, examine them or may take samples from them prior to their declaration.
(Article 42 of the Code).

11.1.1 Application to examine goods

An oral application to examine goods is acceptable, unless the HEO considers, having regard to the circumstances, that a written request is required.
(Article 182 1. of the Implementing Provisions).

11.1.2 Application to take samples

A written request must always be made where permission is sought to take samples. A written request under this Para. or Para. 11.1.1 must be made to the Customs office where the goods were presented and must include the following particulars:-

- the name and address of the applicant,
- the location of the goods,
- the number of the summary declaration, where it has already been presented, except where the Customs office undertakes to enter such information, or indication of the previous customs

procedure, or the particulars for identifying the means of transport on which the goods are located and

- all other particulars necessary for identifying the goods.

(Article 182 1. and 182 2. of the Implementing Provisions)

11.2 Approval

11.2.1 Approval of oral requests

Permission to examine goods is to be granted orally, unless written approval is requested by the declarant.

11.2.2 Approval of written requests

Where approval of a written request under Para. 11.1.1 or 11.1.2 is being granted, the HEO is to:-

- endorse the application as "Approved", sign the application and endorse it with the official date stamp
  (Article 182 2. of the Implementing Provisions),

- keep a copy of the approved application at the Customs office and

- return the original application, now approved, to the applicant.

Where the request is for the taking of samples, the HEO is also to endorse on the approved application the quantity of goods to be taken. (Article 182 2. of the Implementing Provisions).

The copy of the approved application is to be subsequently associated with the relevant declaration or, in the case of a green routed DTI declaration, with a hard-copy printout from either the AEP system or the HDS, for transmission to the Central Filing Office in due course.

11.3 Examination of goods and taking of samples

The examination of goods and taking of samples is to be carried out under the supervision of local staff who are to ensure that no risk to the Revenue ensues from such examination and sampling.

The declarant must bear the risk and the cost of unpacking, weighing, repacking and any other operation involving the goods.

Where the declarant wishes to have the goods independently analysed, s/he is responsible for the payment of any costs arising from such analysis.
(Article 182 3. of the Implementing Provisions).

11.4 Payment of duty on samples

Save where examination of samples results in their destruction or irretrievable loss, duty, where due, must be paid or the goods assigned a Customs approved treatment or use.
(Article 182 4. of the Implementing Provisions).

11.5 Waste and scrap

Waste or scrap resulting from the destruction of samples must be assigned a Customs-approved treatment or use prescribed for third country goods.

Waste and scrap must remain under Customs supervision until it is declared for release for free circulation, enters a customs warehouse or a free zone or is re-exported or destroyed in accordance with Article 182 of the Code.

(Article 182 4. of the Implementing Provisions, Articles 37 2. and 182 5. of the Code).

SECTION 12. - RETURNED GOODS.

12.1 Introduction

Articles 185 to 187 of the Code and Articles 844 to 855 of the Implementing Provisions provide for relief from customs duties on Community goods which are being re-imported and released for free circulation.

While this Section sets out the position generally in relation to returned goods, it should be noted that certain modifications arise in the case of CAP goods. Those modifications are set out in Para. 21 of the CAP Instructions to Staff (Part 2).

To qualify for returned goods relief the goods must, as a general rule, be re-imported within three years from the date of export. However, this period may be exceeded to take account of special circumstances.

Re-imported goods may qualify for returned goods relief even where they represent only a portion of the goods that were previously exported. Similarly, relief applies where the returned goods consist of parts or accessories belonging to machines, instruments, apparatus or other products previously exported.

In the case of goods which had originally been imported at a favourable (i.e. a reduced or nil) rate of customs duty because of their use for a particular purpose, e.g. end-use, the grant of the returned goods relief is subject to their being re-imported for the same purpose. Where the goods will not be used for the same purpose, the duty normally chargeable thereon is to be reduced by the favourable amount, if any, originally charged. However, where the favourable amount originally charged exceeds the amount normally chargeable at the time the goods are being returned and released for free circulation no refund is to be allowed.

12.2 Normal rule - goods must not have received treatment abroad

Normally goods, including goods exported under the outward processing procedure, are not eligible for re-admission under the returned goods relief unless they are re-imported in the same state as they were exported. However, there are some exceptions to this rule which are outlined in Para. 12.4.

12.3 Re-importation of compensating products

The provisions of Paras. 12.1 and 12.2 also apply to compensating products originally exported after inward processing. In these circumstances the amount of duty chargeable on re-importation is the amount that would have been charged if the products had been entered for free circulation on the date of re-export.

12.4 Treatment abroad

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

(a) where the goods have received treatment which was necessary to maintain them in good condition or handling which altered their appearance only; or

(b) where the goods have received treatment or handling other than (a) above but which proved to be defective or unsuitable for their intended use, provided that:-

- such treatment or handling was applied to the goods solely with a view to repairing them or restoring them to good condition, and/or

- their unsuitability for their intended use became apparent only after such treatment or handling had commenced.

Where the value of the goods is increased by the treatment or handling outlined in (b) above the provisions of outward processing apply in the determination of the amount of the duty payable on re-importation. However, where it is shown that such treatment became necessary due to unforeseen circumstances abroad, returned goods relief may be allowed **provided** the treatment did not exceed that which was strictly necessary to enable the goods to continue to be used in the same way as at the time of export even if this treatment resulted in an increase in the value of the goods.
(Article 846 (2) and (3) of the Implementing Provisions).

12.5 Documentary evidence on re-importation

In order to substantiate a claim to returned goods relief, the importer or his/her agent must normally be in the possession of a copy of the export declaration (SAD), or an information sheet INF 3 (see Para. 12.6) or an ATA Carnet issued in the Community which clearly identifies the goods that are being re-imported. Goods may be released for free circulation with returned goods relief being allowed even if the period of validity of the carnet has expired **provided** that they are being re-imported within a period of three years from the date of exportation. Where a carnet is presented the instructions set out in Para. 42.7 of Customs Code Vol XV are to be followed.

Where other evidence is available or ascertainable that the goods being re-imported for free circulation were originally exported from the Community the export SAD or the INF 3 is **not** required. In this regard attention is drawn to the role of the Customs and Excise Audit Units who will be in a position to confirm the existence or otherwise of such documentary evidence.

12.6 Information Sheet INF 3

12.6.1 Nature and purpose of the Form

The form INF 3 is used when an exporter of goods believes that it is probable that the goods will be returned to the Community via a Customs office other than the office of exportation. The INF 3 provides the information required to enable Customs at import to establish that the goods being imported were previously exported. Supplies of prenumbered information sheets INF 3, consisting of one original and two copies are available in all Collectors' Offices.

12.6.2 Issue of Information Sheet INF 3

The INF 3 may be issued and endorsed at an exporter's request provided the officer concerned is satisfied that the particulars thereon relate to the goods which have been exported or are being exported. The original and one copy of the INF 3 should be returned to the exporter for presentation at the time of re-importation and the remaining copy is to be retained and filed at the Station.

The INF 3 may be issued in respect of a proportion only of the goods being exported and, where appropriate, a number of INF 3's may be issued to cover the total quantity of the goods being exported. The latter situation could arise where, for example, the goods are intended to be re-imported into a number of Customs offices of importation.

12.6.3 Presentation of Information Sheet INF 3

Where an INF 3 is presented with a hard-copy import SAD, the officer, if satisfied , is to endorse the original and copy with particulars of the quantity re-imported and the number and date of the SAD. The original is then to be filed with the SAD and the copy forwarded to the appropriate Export Station for association with the copy filed there. Where the Customs office of issue is in another Member State, the copy is to be forwarded to the Central Transit Office for transmission to that office. In cases where an officer is not satisfied with an INF 3 presented arrangements should be made to have the form verified (see Para. 12.6.4). In such cases the goods may, in the absence of evidence of fraud, be released on the provision of security to cover the duty normally chargeable thereon.

12.6.4 Verification of Information Sheet INF 3

Under the verification procedure for the INF 3, Customs at re-importation may seek verification of the issue of, and the information contained in, the information sheet from the Customs office of issue. Such verification should be sought in any case where, either at the time of import or at the post clearance audit stage, a doubt arises as to the veracity of the form or the information contained therein.

The Central Transit Office is responsible for the co-ordination of requests for verifications of Forms INF 3 and all such requests should be forwarded to that Office. At the Central Transit Office the procedure used for the handling of requests for the verification of Forms INF 1 and INF 6 is to be suitably adapted to deal with requests for verification of the INF 3.

When a request for verification reaches the Export Station from the Central Transit Office, the Station copy of the relevant INF 3 is to be compared with the INF 3 received. A reply is to be furnished in the appropriate box on the back of the latter form and it is to be returned to the Central Transit Office without delay.

12.7 Cases of doubts or difficulties

Any cases of doubts or difficulties regarding the provisions set out in this Section should be referred to Customs Procedures A Branch.

SECTION 13. – NON-ASSIGNMENT OF A CUSTOMS-APPROVED TREATMENT OR USE (OVERTIME GOODS).

13.1 General

Where goods in temporary storage have not been assigned to a Customs-approved treatment or use within the periods laid down in Para. 7.1, all measures necessary, including the sale of the goods, are to be immediately taken in order to regularise the situation.
(Article 53 1. of the Code)

Assignment to a Customs-approved treatment or use following such measures taken by Customs is the responsibility of the person who has made the summary declaration or, where such a declaration has not yet been lodged, is the responsibility of:-

- the person who brought the goods into the customs territory of the EU or
- any person who assumes responsibility for carriage of the goods following such entry or
- the person in whose name the above-mentioned persons acted.

The person in question is also responsible for bearing the costs of any such measures taken by Customs.
(Article 187 of the Implementing Provisions)

13.2 Regularisation of overtime goods

Where goods are not entered within the requisite period (see Para. 7.14.1), the officer responsible is to verify that the goods are actually on hands and is to then enter same in the Overtime Goods Register.

The trader is to be requested to take immediate action to effect clearance and is to be warned that, failing early clearance, the goods will be subject to the State Warehouse Regulations which includes possible forfeiture to the State.

Pressure to effect clearance is to be maintained on the trader. If, eventually, the goods are not cleared, the State Warehouse Regulations are to be applied.

The goods may, at the risk and expense of the person holding them, be transferred to the State Warehouse pending regularisation of the situation. (Article 53.2 of the Code).

13.3 Surveyor's duties

The Surveyor is to see that the foregoing directions are complied with. S/he is regularly to inspect the Overtime Goods Register and, periodically, in respect of a proportion of the unentered goods show therein, s/he is to verify that the goods are on hands.

Where exceptional circumstances so warrant the Surveyor may extend the time limits appropriate to the goods concerned.
(Article 49.2 of the Code).

SECTION 14. - FILING OF IMPORT DECLARATIONS.

14.1 Central Filing System (CI and orange/red routed DTI declarations)

Hard copy declarations, after clearance at the Customs offices, are not to be inserted in the import file, but are to be sent for filing, following adjustment of any errors, etc., in the reports, to the Central Filing Office (see Para. 14.7 regarding filing system in Dublin Collection). Certificates of Origin, invoices and other supporting documents are to remain attached to the declarations.

14.2 Filing of declarations prior to dispatch to the Central Filing Office (CFO)

Surveyors are to make suitable arrangements at each customs office for the prompt and effective filing of declarations prior to despatch to the (CFO). The declarations should be filed numerically.

14.3 Dispatch to the CFO

The declarations are to be sorted into numerical order for despatch. A written advice in duplicate is to be prepared in respect of declarations being sent to the CFO. The declarations are to be advised in numerical order.

The duplicate of the advice is to be retained at the Customs office. Receipted advices are to be filed on return from the CFO (see Para. 14.4).

14.4 Action at CFO

On receipt of declarations at the CFO, the advice received from the Customs office (see Para. 14.3) is to be receipted and returned without delay.

14.5 Requests for declarations

Requests to the CFO for sight of particular declarations are to be made in duplicate. At the CFO these requests are to be dealt with promptly. The duplicate request is to be sent with the declarations as an advice to the Customs office from which the request was made. The original request is to be retained in the CFO. When the declarations are subsequently being returned to the CFO, they are to be again advised by the Customs office as per the instructions at Para. 14.3.

In the CFO, the relevant original request is to be noted as to the return of the declarations.

14.6 HEO's duties

HEOs are to ensure the smooth working of the system at their Customs offices. It is essential that references and correspondence arising be kept to a minimum and, accordingly, proper local arrangements are to be made to ensure efficient filing and despatch of declarations. Before despatch of the declarations to the CFO the HEO should frequently verify, by examination of a small proportion selected at random, that they agree with the report.

14.7 Special arrangements - Dublin Collection

A system of local filing applies in Dublin Collection. All import declarations are to be filed locally as follows:-

- Stations in Dublin Port are to file and store all import declarations in the charge of the appropriate Assistant Principal;
- Dublin Airport and Drogheda import declarations are to be filed and stored in the charge of the Assistant Principal, Dublin 7;

- Stations in Dublin 4 Collection are to file and store all import declarations in the charge of the appropriate Assistant Principal.

(It should be noted that all import declarations up to the end of 1996 are stored in the CFO).

14.8 Time limit for retention of import declarations and supporting documents **G.O. 11/99**

All import declarations and supporting documents are to be retained for a period of three years from the end of the year in which the goods to which they relate were released from Customs control. Where the declaration is the subject of a refund claim or post clearance recovery action, the papers relating to the decision to grant repayment/remission or to proceed with post clearance recovery should be retained with the relevant declaration and supporting documents for three years from the date of the decision. **G.O. 11/99** **G.O. 11/99**
(Article 3 of Council Regulaiton (EEC, EURATOM) No. 1552/89).

14.9 DTI - green routed declarations

Where a DTI SAD is green-routed, the declarant specified in Box 14 must retain the relevant accompanying documents, bearing the SAD number and date, for a period of three years from the end of the year in which the goods to which they relate were released from Customs control and produce them to Customs when requested (see Paras. 13, 14 and 15 of G.O. 8/96). **G.O. 11/99**

SECTION 15. - MINIMUM CHARGE OF CUSTOMS DUTY

Where the customs duty on goods contained in one consignment or parcel amounts to less than 10 ECUs, the duty is to be waived (see Para. 7.7 (b) regarding conversion of the ECU into Irish pounds).

Furthermore, there is to be no post-clearance recovery of customs duty where the amount per recovery action is less than 10 ECUs.
(Article 868 of the Implementing Provisions).

EXAMINATION OF DOCUMENTS AND GOODS.

SECTION 16. - GENERAL.

16.1 Orange routing

16.1.1 Legal authority for examination of documents

In order to verify declarations which have been accepted, Customs may examine the declaration and the accompanying documents. Customs may require the declarant to present other documents for the purpose of verifying the particulars contained in the declaration.
(Article 68 (a) of the Code).

16.1.2 Examination of documents

Officers examining documents are to establish the reason for orange routing; i.e. profiled, mandatory check, etc. The declaration is then to be examined for compliance with the check requirements. In particular, officers are to check that the appropriate documents are available; e.g. Form A where GSP preference is claimed or import licence where same is required. Import licences are to be endorsed as appropriate.

If the declaration and accompanying documents are in order, the AEP system is to be updated with a satisfactory input. If not, an unsatisfactory result is to be recorded on the system with the appropriate deficiency code and the SAD is to be returned to the declarant. When the SAD is relodged and in order, the system is to be updated and a clearance slip printed.

16.2 Red routing

16.2.1 Legal authority for examination of goods

In order to verify declarations which have been accepted, Customs may examine the goods in question and take samples therefrom for analysis or for detailed examination.
(Article 68 (b) of the Code).

16.2.2 Examination of goods - general

When a consignment is routed “Red” a physical examination is required. The examining officer is to compare the findings of the examination with the particulars of the declaration and any documents attached thereto and details of the examination are to be recorded on the hard-copy SAD. If the examination result is satisfactory, this is to be recorded on the AEP system and a clearance slip printed. In the event of an unsatisfactory result the SAD record on the system is to be noted with the appropriate deficiency code.

Officers must perform examinations of goods in sufficient quality, detail and depth to form a proper basis for the decision regarding classification, value, prohibition or restriction or other criteria affecting the release of the goods. The HEO is to regularly review the examination procedures to maintain the required standard.

16.3 Selection of documents and goods for examination

16.3.1 Risk analysis

Definition of terms

“Risk analysis” is a working method which aims to optimise the use of Customs resources, while minimising the risk.

A "Risk profile" is the means by which a Customs office puts risk analysis into practice; and is designed to replace most random checks on documents and goods with planned working methods.

A **"Risk area"** refers to a Customs regime, procedure, etc., where the regulations are likely to be infringed.

Risk analysis - general

A risk profile should be prepared in each Customs office where declarations are presented. The risk profile should identify each risk area. In respect of each risk area, the profile should specify whether the degree of risk is *High, Medium or Low.* It should then specify the action proposed in order to counter each risk.

In due course, the risk profile should be updated with (i) the result of the action taken, and (ii) an evaluation of the effectiveness of that action.

The risk profile should be reviewed at regular intervals to ensure that it is always kept up-to-date and reflects the latest information. This review should involve all appropriate members of staff and be carried out under the directions of the Surveyor.

The risk profile should be referred to before selection profiles are input to AEP.

16.3.2 Setting selection profiles

See Appendix 4. This Appendix is exempt from publication under the Freedom of Information Act, 1997).

16.3.3 Setting trader profiles

See Appendix 5. This Appendix is exempt from publication under the Freedom of Information Act, 1997).

16.3.4 Responsibility for setting and review of profiles

The setting of selection and trader profiles should generally be done at HEO level.

Surveyors should regularly review station and trader profiles for relevance of targetting.

16.4 Responsibilities of declarant/importer

The unshipping, carrying and landing of all goods, and bringing them to the proper place for examination and weighing, putting them into the scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, and removing to and placing them in the proper place of deposit until duly delivered, is to be performed by or at the expense of the importer. (Section 76, Customs Consolidation Act, 1876).
(Article 69.1 of the Code and Article 239 of the Implementing Provisions).

16.5 Attendance of declarant or declarant's representative during examination

The declarant or the declarant's representative is to be present during examinations/taking of samples and must provide any necessary assistance required. Where the assistance provided is not considered adequate, the Surveyor is to require the declarant to designate another person to be present who is in a position to give the necessary assistance.
(Article 69.2 of the Code and Article 241 l. of the Implementing Provisions).

Where neither the declarant nor the declarant's representative is present during the examination, this fact is to be noted in the record of examination. (See Para. 16.6).
(Article 247.1 of the Implementing Provisions).

16.6 Time limits

Where goods selected for examination are not produced within a reasonable period, or where the declarant refuses to be present or represented at the examination of goods/taking of samples, or where assistance called for is not provided, the Surveyor is to impose a time limit for compliance with requirements and advise the declarant accordingly in writing. The advice is to include a warning that, if the time limit is not met arrangements will be made with the carrier or storage operator for the examination of the goods at the declarant's risk and expense, and if necessary, the services of an expert or other designated person being called upon.
(Article 241.2 of the Implementing Provisions).

Time limits, which should be determined in the light of the circumstances of individual cases, are not normally to exceed two weeks. Where time limits are not met arrangements are to be made with the carrier or storage operator to provide the necessary assistance at the declarant's risk and expense.

16.7 Customs treatment of containerised traffic

Examination of containers - general

Definition of terms

For the purposes of this Section; "container" means:-

- an article of transport equipment approved for the transport of goods under Customs seal or which is considered by Customs to be secure and capable of sealing; or

- a vehicle or trailer approved under the TIR Convention or considered by Customs to be secure and capable of sealing.

A “Unit Load” means a container, as defined above, carrying solely a consignment or consignments sent by one or more consignors abroad to a single consignee in this country for unloading at a single set of premises.

Examination of goods in containers

Where a partial examination of the goods is insufficient to meet the criteria set under Para. 16.2.2, the HEO is to be consulted before a full examination of the container is called for. If a full examination of the container and goods is to be undertaken, all cargo should be removed from the container and continuous official presence is to be maintained at the container throughout the stripping operation.

The cargo is to be examined thoroughly using any available resources. It is important to check the out-turn total of packages against the declaration. Packages in excess of the declared quantity must be treated as an irregularity.

Particular attention must also be given to any boxes, crates, packaging or packing that the cargo may be in.

Labels on boxes when goods opened or withdrawn

When an original bottle or container is opened for account or sampled,
it is to be labeled with label C. & E. No. 127 or 127a, as the case may require, and the label is, as far as is practicable to be affixed so as not to obscure any trade labels. If the bottle or internal container is not returned to the imported

package before being cleared by Customs, label C. & E. No. 126, signed and dated by the officer, is to be placed in the vacant space in the package. The weight of any quantity of dry goods in packets etc., retained as a sample is to be recorded on the label. These directions are to be applied to bottles, packets, cartons and all descriptions of imported package goods which may be opened or withdrawn for reassessment, test or any other official purpose.

Partial examination results to be applied to all declared goods

Where only part of a consignment has been examined, the results are to be applied to the entire consignment.

The declarant is entitled to request a further examination of the goods if s/he considers that the results of the partial examination are not valid as regards the remainder of that particular type of goods within the consignment.
(Article 70 of the Code).

Normally such requests are to be allowed, but the Surveyor is to be consulted where it is evident that requests are frivolous or that extending the examination cannot affect the amount of duty payable.

Records of examination of documents and goods and clearance

Particulars of examinations made by officers and Surveyors are to be clearly and legibly recorded in ink on the reverse of the hard-copy declaration. In addition to showing the particulars required by instructions for any particular goods the records must show the nature and extent of examination and its result, the marks and numbers (if any) of the packages actually examined and particulars of any weight taken.
(Article 247.1 of the Implementing Provisions).

The officer must certify on each declaration that the goods have been "cleared as declared", or "cleared as amended", as the case may require. The records must be dated, timed and signed by the officer concerned.
(Article 247.2 and 3 of the Implementing Provisions).

A separate station register is to be maintained showing details of containers selected for full examination, place of examination, outcome of examination and other relevant particulars.

Re-examinations

Surveyors and HEOs are from time to time to re-examine consignments which have been cleared by HEOs/EOs. Additionally, Surveyors are, as occasion offers, to arrange for HEOs to join in an examination commenced by an EO where such a course is considered desirable. In all cases, re-examinations and joint examinations are to commence before release of consignments from approved custody is authorised. Where a re-examination or joint examination has been conducted the hard-copy declaration is to be noted accordingly.

Groupage loads

In examining containers, officers are, in the first instance, to ensure that all consignments carried have been duly reported or manifested. Examinations of containers and goods at private premises are to be dealt with in accordance with the instructions at Para. 16.9.

Concealment in containers

See Appendix 6. (This Appendix is exempt from publication under the Freedom of Information Act, 1997).

Empty containers

Examinations of empty containers are to be selected on a risk analysis basis so as to ensure that over a suitable period the various carriers and/or operators have been examined.

16.8 Removal of containers to private premises

16.8.1 Eligibility

Requests from importers or agents to have containers, containing goods which have been selected for examination, removed for examination to specified private premises are to be dealt with by the HEO or, in his/her absence, by the EO. Requests are to be granted where official examination at the specified private premises can be arranged (see below) and where it is shown that examination of the goods at the Customs office would result in:-

- risk of damage to fragile goods;
- special repacking difficulties;
- health or environmental risks from hazardous goods; or
- risk of pilferage.

The above considerations are not exhaustive - other considerations advanced for exempting the container from examination at the Customs office are to be treated on their merits. For example, allowance must be made for cases where unpacking space may be temporarily unavailable at the examination bay or platform.

Removal requests are not to be granted where:-

- reasonable suspicion of irregularity attaches to the container and/or the goods;

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

16.8.2 Application to remove containers

When a removal request is made, a “Request and Undertaking” (Form C. & E. 1021 - see Appendix 7) is to be handed to the importer or agent for completion in duplicate. Save in exceptional circumstances, requests for attendances commencing later than 6 p.m. on normal working days or at any time on a non-working day are to be refused. HEOs are to ensure that any alterations in times, etc., made to the original request are noted on Form C. & E. 1021 and are understood by both importer and carrier.

16.8.3 Removal arrangements

Where the HEO or EO is disposed to allow a removal request, an immediate enquiry is to be made with the proper Liaison officer or Control officer (see para. 16.9.2) as regards possible attendance arrangements at the specified premises. If suitable arrangements can be made, the request is to be formally granted and the importer or agent so informed. The hard-copy declaration is to be endorsed as to removal, stamped with the official date stamp and the completed original copy of Form C. & E. 1021 is to be annexed thereto. The hard-copy declaration is to be enclosed in a sealed envelope addressed to the examining officer and handed to the carrier for delivery. (See Para. 16.9.3). Duplicate Form C. & E. 1021 is to be filed carefully at the Customs office. If, however, it is not possible for Customs to arrange for examination at the private premises, the request is to be refused and the importer or agent so informed. Examination of the container at the Customs office is then to be called for.

16.8.4 Sealing of containers

Containers are to be sealed carefully prior to removal. The task of sealing is to be supervised closely. Occasionally, container doors are to be opened before sealing and an external examination of packages at the container doors, sufficient to satisfy the officer that the goods are generally in accordance with declaration, is to be carried out.

16.8.5 Provision of security

Bond or other security is not required to cover these removal operations.

16.8.6 Attendance charges

All official attendances given at private premises are to be charged for fully in accordance with standing instructions.

16.9 Examination of containers and goods at private premises

16.9.1 Attendance at premises

The work of attendance at premises is normally to be laid to the EO and (where assistance is necessary) CO grades.

16.9.2 Collection Liaison Officers

On receipt of an examination enquiry from a Customs import office, the Collection Liaison officer is to record the particulars, contact the proper

Customs office and inform the Landing officer as to whether the request can be attended to or otherwise. Care is to be taken that any changes in attendance arrangements (times etc.) are notified to, and agreed with, the Customs import office staff.

16.9.3 Examination procedures at private premises

Punctual attendance is to be given by examination officers on all occasions. On arrival, the officer is to call for the official envelope from the carrier, verify container seals are intact and compare container and vehicle particulars with those advised. Where there is any doubt as to whether the hard-copy declaration has been substituted or changed between the import and examination points, the examining officer is to print off details of the declaration from the HDS and make a comparison. In cases of material delay in the arrival of the vehicle, the driver's explanation is to be sought and noted. The examination is to be performed to the standard set in Para. 16.2.2. The container is to be examined carefully. Continuous official presence at the container is to be maintained during unloading. The examination officer or Unit is responsible for attending to all clearance functions, including Merchants Request charges. Arrangements to account promptly for any underpayments of duty discovered on examination are to be made with the importer provided that there is no suspicion that the underpayment was a result of fraud or gross negligence. Underpayments may be accounted for at the Customs import office if satisfactory arrangements can be made - in such cases, a copy of the Post Notice presented to the importer is to be suitably noted, attached to the hard-copy declaration and returned to the Customs import office.

Where irregularities involving the declaration itself or underpayments of duty or goods subject to prohibition or restriction are found, and the goods are liable to be detained, the officer is to formally place the goods under detention by issuing a Detention Note. Provided, however, that fraud is not suspected and that a written undertaking as to non-disposal of the goods is received from the importer, they may be conditionally released for storage in the premises pending regularisation of the importation. Officers are to ensure that any irregularities discovered on examination are attended to without delay.

16.9.4 Container seals found broken

Where, on arrival of the container at the premises, the Customs seals are found to have been broken or removed without Customs authority, an explanation is to be sought immediately from the carrier, and, if necessary, from the importer. Discharge of the container under close official supervision may be permitted and discrepancies found are to be fully investigated. If an irregularity is found, the officer is to inform the officer at the Customs import office of the incident immediately on his/her return from the importer's premises and s/he is to report the matter to his/her Surveyor as soon as possible. The Customs import office is also to be contacted where clarification or confirmation relating to the sealing of the container is necessary. Even where no irregularity is established, the incident is to be noted in Customs import office records and on the hard-copy declaration.

16.9.5 Merchants Requests

Following examination of goods and container, Form C. & E. 1021 is to be endorsed "Attendance given", completed as provided for, and returned to the Customs import office with the hard-copy declaration. Charges for official attendance are to be raised and accounted for on Form C. & E. 200 or on Period Request documentation in the normal manner. Charges may be accounted for at the Customs import office if satisfactory arrangements can be made.

16.9.6 HEO's and Surveyor's duties

HEO's duties

HEOs are charged particularly with the responsibility for ensuring that:-

- the facility of examination at private premises is granted properly and operated smoothly;
- examinations at private premises are performed effectively and all documentation relating to the operation dealt with properly.

HEOs are to visit container compounds and depots frequently during examinations and are to re-examine goods from time to time (see "*Re-examinations*" in Para. 16.7) and to inspect the examination operation generally.

Surveyor's duties

Surveyors are to ensure that the overall procedures are operated smoothly, that adequate re-examinations are being performed by HEOs and are to re-examine goods from time to time. (See Para. 16.7). They are also to liaise with the trade regarding cases of doubt or difficulty.

16.9.7 Collector's responsibilities

Collectors are to make any arrangements necessary to provide for private premises examination in their Collections and are to ensure that requests received for such examinations are given the necessary priority.

16.10 Special directions regarding the examination of caskets and cremated remains

Caskets containing remains and urns containing ashes may be landed and cleared without a declaration or examination. Caskets and urns, when accompanied, are not required to be reported but are treated in the same way as private effects. In practice they are usually reported. If they are reported a written request or baggage sufferance form is to be submitted to effect clearance. Evidence must be produced to show that the remains or cremated remains are being removed for internment or for re-internment after exhumation, as the case may be.

The following evidence is to be furnished:

(a) remains for first internment or re-internment;
a certificate from the Civil Registrar or other proper authority of the place where the death occurred stating that the body is being removed for internment or re-interment and

(b) urns containing ashes;
a certificate of cremation issued by the crematorium.

The EO/HEO is to endorse the relative import documents to the effect that the appropriate supporting documents have been produced and that s/he is satisfied as to the circumstances of the importation. The supporting documents need not be retained.

If a request to clear a casket or urn is received without the proper supporting documents a HEO may, provided there is no reason to doubt the *bona-fides* of the importation, grant clearance on the understanding that the proper documents will be produced as soon as they become available.

16.11 Fraud suspected

Where the examination of documents and goods gives rise to suspicion of fraud, the matter is to be brought to the attention of the Surveyor who, on considering the matter, may involve the Investigation Bureau or other resources in having the matter investigated.

SECTION 17. - OFFICIAL SAMPLES.

17.1 Legal Provisions

Officers of Customs may on the entry of goods, or at any time afterwards, take samples of such goods for examination, or for ascertaining the duties on such goods, or for such other purpose as the Commissioners may deem necessary, and such samples shall be disposed of and accounted for in such manner as the Commissioners may direct.
(Section 70, Customs Consolidation Act, 1876. See also Article 68(b) of the Code).

17.2 General

Where no irregularity is suspected, in cases of imports of goods with very high values, the Surveyor is to be consulted before the final decision to sample is made. In such cases the availability of specifications details for the goods or trader analysis records/sheets should be considered.

In all cases due care is to be exercised to ensure that the trader's goods after sampling have not been contaminated. It should be borne in mind that a controlled environment may be required before sampling of certain goods.

Where it has been decided that samples are to be taken, the declarant or the declarant's representative is to be so informed.
(Article 242 1. of the Implementing Provisions).

Samples are normally to be taken by Customs. The declarant or a person

designated by the declarant may be requested to draw the sample under Customs supervision where the HEO considers it appropriate.
(Article 242 2. of the Implementing Provisions).

Where Customs have considered it appropriate that the declarant or the declarant’s representative be present at the taking of samples, s/he must give all the assistance needed to facilitate the operation.
(Article 69 2. of the Code and Article 243 1. of the Implementing Provisions).

Where the declarant refuses to be present or to designate a person to be present or where s/he fails to render all the assistance needed to facilitate the operation, the provisions of Para. 16.5 are to apply.
(Article 243 2. of the Implementing Provisions).

Sample jars or bottles must be unused and the possibility of contamination of the goods by same must be avoided. The quality and essential characteristics of the sample must not be allowed deteriorate and the sample must be stored appropriately. The numbers of the packages sampled are to be recorded as part of the examination record and the identifying marks are to be applied to the sample or its label before the sample is removed from the vicinity of the original package.

HEOs and EOs are to ensure that samples are properly representative and reflect the full characteristics of the goods. They are also to exercise proper supervision so that the drawing, carrying and returning of samples is performed in such a manner as to preclude the possibility of any irregularity.

17.3 Size of samples

The quantities taken should not exceed what is needed for analysis or more

detailed examination, including possible check analysis.
(Article 242 3. of the Implementing Provisions).

Separate instructions apply to other regimes, e.g. sampling of beer, oils, CAP goods etc.

17.4 Original bottles etc. to be sent as samples in some cases

When the goods are of high value , or are highly volatile, very corrosive, poisonous, or otherwise liable to cause injury, if feasible an original bottle or other internal container is to be forwarded to the State Chemist for analysis. Alternatively arrangements should be made with the declarant or his/her representative to have the sample drawn in a controlled environment.

Full consideration must be given to the health and safety of officials involved in sampling goods for testing. Staff are not to sample hazardous or dangerous goods without first seeking directions.

17.5 Labelling of samples sent for testing

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

17.6 Advice to declarant

The declarant or his/her representative is to be advised when a sample is drawn.

17.7 Expense of transmission of samples, compensation and analysis costs

The expense of providing bottles, cases etc. and of forwarding samples is borne by the State, but no official compensation is payable in respect of samples drawn.
(Article 69 3. of the Code).

17.8 Record of samples

A record of samples sent for testing and their subsequent disposal is to be kept at each Customs office in the Sample Register (Book C. & E. No. 131).

17.9 Particulars required on test notes

When samples of imported goods are sent to the State Chemist for verification of a declaration the relative test note should specify the type of analysis required. Relevant information available from the declaration may be required as appropriate for the requested type of analysis, e.g. where the net weight, measurement or strength is requested to be ascertained, the corresponding declared details should be furnished.

The certificate of analysis issued by the State Chemist is confined to the verification sought, i.e. the points raised on the test note.

17.10 Disposal of remnants

As a general rule during sampling, the importer or his/her agent is to be asked if the return of the unused portion of the sample after analysis is required. If return is required the State Chemist will, when reporting the result of the test, either

- return the unused portion, or
- state that there is no available remnant.

Where the importer or his/her agent has indicated his/her wish for return of the unused portion, the officer is to arrange for its return., taking a receipt _herefore, or will inform the importer or agent that there is no available remnant, when such is the case. Any costs arising from the return of the unused portion are to be borne by the declarant. The arrangements laid down in this paragraph are to be communicated to importers and agents as opportunity offers or the necessity arises.

However, where the declarant disputes the result of analysis, the unused sample portions are not to be returned until all his/her means of appeal against the decision taken by Customs on the basis of the results of the analysis or more detailed examination have been exhausted.
(Article 246.1 of the Code).

17.11 Release of goods

Where samples have been taken by Customs for analysis or more detailed examination , the goods are to be released without waiting for the results of the analysis or examination, unless there are grounds for not doing so, and provided that, where a Customs debt has been or is likely to be incurred, the duties in question have already been entered in the accounts and paid or secured.
(Article 244 of the Implementing Provisions).

17.12 Quantity declared

Quantities taken by the officer as samples are not to be deducted from the quantity declared.
(Article 245 of the Implementing Provisions).

17.13 Tariff Classification

The State Chemist should not be requested to determine tariff classification of goods. When sampling for this purpose is necessary, advice sought from the State Chemist should be limited to requests for information as to composition, measurements and weight or other relevant data. If any doubt as to classification exists after receipt of results of tests, the question should be referred to the Surveyor and if necessary, to the relevant Classification Section, Customs and Excise Branch, Nenagh.

Samples or specimens of goods taken for submission to the relevant Classification Section, Customs and Excise Branch, Nenagh for decision as to liability to duty, or for any other purpose, must be labelled and contain details of the import particulars, and the fact that samples or specimens have been taken is to be noted on the declaration or other import document.

When the samples or specimens are returned they are to be replaced in the packages from which they were taken and the declaration or other import document noted to that effect. When this is not practicable they are to be handed to the importer or his/her agent and a receipt obtained as directed in Para. 17.10.

17.14 Disposal of unclaimed samples

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

- if of commercial value they are to be sent to the State Warehouse for disposal and a receipt obtained;
- if of no commercial value the HEO is to see them destroyed.

(Article 246 2. of the Implementing Provisions).

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

Directions should be sought before hazardous or dangerous samples are disposed of because of the health and safety dangers. Staff should also be alert to the possibility that improper disposal could also lead to damage to the environment.

17.15 Specimens retained at Customs offices

A record of any specimen which it is found necessary to retain at the Customs office for official purposes, such as examples of previous decisions as to liability, value, etc., must be kept in a suitably titled opening in the Sample Register.

HEOs are to see that this record is kept, and that specimens when no longer required, are disposed of in accordance with the directions of Para. 17.10 or Para. 17.14 as the case may require.

When a Sample Register is taken out of use, particulars of all outstanding samples and specimens are to be transferred to the new book and the transfers compared by the HEO.

17.16 Sealing, packing and dispatch of samples

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

SECTION 18. - GOODS FOR DIPLOMATIC AND CONSULAR REPRESENTATIVES AND OTHER PERSONS ENTITLED TO DIPLOMATIC STATUS TREATMENT.

18.1 Persons/Institutions entitled to privileged treatment - general

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

(i) for the official use of an embassy and goods imported by a diplomat or his/her family for personal use;

(ii) for the official use of a Consular post and goods imported by a Consular officer or his/her family for personal use;

(iii) by an Honorary Consular officer for the official use of a Consular post;

(iv) by non-diplomatic Consular employees of the United States of America or their families for personal use;

(v) by the United Nations for its official use, its official publications and goods imported by the Secretary General or Assistant Secretaries-General or his/her/their family(ies) for personal use;

(vi) by the Specialised Agencies of the United Nations for their official use, their official publications and goods imported by the Executive Head of each Specialised Agency (including any official acting on his/her behalf during his/her absence from duty) or his/her family for personal use;

(vii) for official use by and publications of the following Institutions named in the Protocol on the Privileges and Immunities of the European Communities:-

- The European Parliament
- The Council of the European Union
- The European Commission;
- The Court of Justice of the European Communities;
- The European Court of Auditors;
- The European Investment Bank;
- The Economic and Social Committee;
- The Committee of the Regions;
- The European Commission of Human Rights;
- The European Coal and Steel Community and

(viii) for official use by and publications of the following Institutions:-

- The European Foundation for the Improvement of Living and Working Conditions;
- The European Radio Communications Office;
- The European Money Institute and
- The European Space Agency.

18.2 Privileged persons-general directions

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

Packages addressed to Foreign Ambassadors or Consuls, bearing the seal of their foreign office and bearing the words “Diplomatic Bag” on the packages are, if the officer has no reason to doubt the bona fides of the goods, to be cleared immediately without internal examination and without formality, the report, if any, being noted “Diplomatic Bag”. Under no circumstances are the packages to be opened without special directions from the Commissioners.

Correspondence addressed to the United Nations and its Specialised Agencies delivered by courier or in bags is to receive the same treatment.

Imported packages (other than Diplomatic Bags,) consigned to the Bodies/persons listed in Para 18.1 are to be released to the addressees free of duty and without examination on formal request being made to the Collector at the place of importation. (See Para. 18.4).

18.3 Personal baggage

The personal baggage of:-

- diplomatic agents;
- Consular officers;
- the Secretary General of the United Nations;
- all Assistant Secretaries-General of the United Nations;
- the Executive Head (including any official acting on his/her behalf during his/her absence from duty) of each Specialised Agency of the United Nations and

- families of the above-mentioned

is not to be examined unless there are serious grounds for presuming that it contains articles not covered by the exemptions listed in Para. 18.1 or that it contains articles that are subject to prohibition or restriction.

Examinations, if called for, should be carried out only following prior consultation with the Surveyor or, in his absence, the next avilable senior officer, and should be made in the presence of the person concerned.

18.4 Release on request to Collector

Applications for release should be made in triplicate on the official notepaper of the Representative in the form indicated in Appendix 8, must bear the official stamp of the Mission or Body concerned and must be signed by the Head of the Mission or Body or the Principal Consular Representative supplied to Collectors by the Department of Foreign Affairs.

In cases of doubt, the Department of Foreign Affairs is to be consulted. Otherwise, the forms of application, if in order, are to be noted "allowed", signed and date stamped by the officer, numbered in an annual series commencing No.1, and registered in a special book titled for the purpose. One copy of the form is to be retained in the Collector's office.

The original and the other copy of the form are to be forwarded to the officer at the relevant Customs office and when clearance of the goods has been allowed the forms are to be endorsed by the officer with the date and time of clearance and signed and stamped with the official Customs office stamp.

The original form is to be filed at the Customs office. The copy is to be returned to the Collector and matched up with the copy retained in the

Collector’s office. On receipt of the copy form in the Collector’s office, the office record is to be noted and both copies are then to be filed locally.

18.5 Contents of packages unknown

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

18.6 Motor vehicles

Separate instructions relating to motor vehicles are being included in the consolidation of VRT instructions being carried out by VRT Administration Branch.

18.7 Lists of accredited Diplomatic and Consular Representatives

Lists of persons entitled to diplomatic privilege are supplied to Collectors by the Department of Foreign Affairs. Copies are to be made readily available to all officials directly concerned. Where an application is received from a person whose name is not on the list, the Department of Foreign Affairs is to be contacted for clarification.

18.8 Goods subject to prohibition or restriction

Prohibitions and restrictions may not be imposed in respect of goods imported <u>for official use</u> by:-

- the United Nations;
- the Specialised Agencies of the United Nations;
- the Communities named in the Protocol on the Privileges and Immunities of the European Union and
- the Institutions mentioned at Para. 18.1 (viii) above.

However, articles imported under such exemption are not to be sold in the State without the prior approval of Customs.

Publications of these bodies are also not subject to prohibition or restriction.

Normal prohibition rules apply to goods imported by consular officers or non-diplomatic consular employees of the United States of America. However, goods subject to quantitative restriction may be imported over and above the applicable quota or limits provided they are for personal use or the personal use of the family of the consular officer or non-diplomatic consular employee concerned.

18.9 Other staff and officials

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

- the administrative and technical staff of an embassy (and their families) provided that they are:-

  (i) not Irish nationals or
  (ii) non-permanent residents

- non-diplomatic Consular employees [other than non-diplomatic consular employees of the United States of America for whom see Para 18.1 (iv)];

- officials of the United Nations as notified by the United Nations to the Department of Foreign Affairs;

- officials of the Specialised Agencies of the United Nations as notified by those Agencies to the Department of Foreign Affairs;

- members of the European Commission, Judges, the Advocate General, the Registrar and the Assistant Rapporteurs of the European Court of Justice and other officials and servants of the Communities named in the Protocol on the Privileges and Immunities of the European Union and

- officials of the Institutions mentioned at Para. 18.1 (viii) above.

The provisions of Para 18.3.4 are to apply to such importations. Normal examination rules apply.

WRECKS.

SECTION 19. - WRECKS.

Collectors should ensure that all relevant staff are properly appointed by the Department of the Marine and Natural Resources to act as Receivers of Wreck. Applications for such appointments under Section 41(1) of the Merchant Shipping (Salvage and Wreck) Act, 1993 should be made to Customs Procedures A Branch for transmission, via Personnel Branch, to the Department of the Marine and Natural Resources.

REPAYMENT AND REMISSION OF IMPORT DUTIES.

SECTION 20. - REPAYMENT AND REMISSION OF IMPORT DUTIES.

20.1 General

Articles 235 to 242 of the Code and Articles 877 to 912 of the Implementing Provisions outline the conditions under which import duties may be repaid or remitted.

20.2 Definitions

For the purposes of this Section the following definitions apply:

"import duties" means:

- customs duties and charges having an effect equivalent to customs duties payable on the importation of goods;

- import charges introduced under the common agricultural policy or under the specific arrangements applicable to certain goods resulting from the processing of agricultural products;

"repayment" means:

- the total or partial refund of import duties which have been paid;

"remission" means:

- either a decision to waive all or part of the amount of a Customs debt or a decision to render void an entry in the accounts of all or part of an amount of import duty which has not been paid.

20.3 Situations where import duties may be repaid or remitted

Import duties may be repaid or remitted where:

(a) **the amount in question was not legally owed** (Article 236 of the Code).

Examples of this situation would be where duty was overpaid due to miscalculation or where goods have been classified incorrectly, leading to payment of duty at a rate higher than that due under the correct tariff classification.

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

It should be noted that Tariff Classification Regulations are regularly adopted and published to prevent disparities in the tariff classification of goods in the Combined Nomenclature. These Regulations may have the effect of altering the rates of Customs duties that have been applied prior to their adoption. Taking account of advice received from the European Commission, where the duties collected exceed the amount due under the Tariff Classification Regulation, the amount overpaid may be repaid under Article 236 of the Code.

While a Tariff Classification Regulation does not have retroactive effect it is regarded as interpreting existing fact and can be considered to have been applicable before its adoption,

(b) **a Customs declaration is invalidated and the duties have been paid** (Article 237 of the Code).

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

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

(i) any use of the goods has not contravened the conditions of the Customs regime under which they should have been placed;

(ii) when the goods were declared, they were intended to be placed under another Customs regime, all the requirements of which they fulfilled;

(iii) the goods will be entered immediately for the Customs regime for which they were actually intended: however, repayment may be allowed on goods which have already been re-exported provided the conditions at (i) and (ii) have been complied with.

Under this provision, application for repayment should be made within **3 months** of notification of the Customs debt to the debtor;

(c) **goods are rejected by the importer because on the date of acceptance of the import declaration they are defective or do not comply with the terms** of the contract on the basis of which they were imported (Article 238 of the Code refers).

Defective goods include goods damaged in transit before arrival at the examination station or any other place approved by the Commissioners for that purpose, e.g. Authorised Consignees' Premises, or while deposited in such places awaiting clearance from official custody.

Officials processing applications under this provision should be satisfied that:

(i) the goods were already defective or did not comply with the terms of the contract at the time of clearance of the goods from official custody;

(ii) the goods have not been used except for such initial use as may have been necessary to establish that they were defective or did not comply with the terms of the contract;

(iii) the goods are re-exported.

At the applicant's request, permission may be given to destroy the goods or instead of being re-exported immediately to have them placed for the purposes of their re-exportation under the external transit procedure or Customs warehousing procedure or in a free zone or free warehouse.

Duty is not to be repaid or remitted in respect of goods:

(i) which, before becoming liable to duty, were imported temporarily for testing, unless the fact that the goods were defective or did not comply with the contract could not normally have been detected in the course of such testing;

(ii) the defective nature of which was taken into consideration in the drawing up of the contract, in particular with regard to the price, in pursuance of which the goods were put into free circulation.

(iii) which were sold by the importer after it was discovered that they were defective or did not comply with the terms of the contract.

Application for repayment or remission should be made within **12 months** of notification of the Customs debt to the debtor;

(d) **certain specific circumstances, as set out in Articles 889 and 900 of the Implementing Provisions apply.** (Article 239 of the Code).

Article 889 deals with repayment/remission in cases where tariff quotas/ceilings or preferential rates of duty apply (see Para. 20.17).

Article 900 outlines a number of unusual circumstances under which import duties may be repaid or remitted. It is not envisaged that these situations would occur on a regular basis but staff should nevertheless become familiar with the relevant provisions. Of the situations described, claims are more likely to be submitted in respect of those outlined at paragraph 1 (g), (h), (i) and (m). Where any of the situations described in the Article occur, particular attention should be paid to the conditions set out in paragraphs 2, 3 and 4 when processing claims.

Applications for repayment or remission should be made within **12 months** of notification of the Customs debt to the debtor.

There is also provision for repayment or remission in other situations resulting from circumstances in which no deception or obvious negligence may be attributed to the person concerned (Article 239 of the Code), **but the prior approval of the EU Commission is required** in such cases.

In these situations applications together with a covering report and all supporting documents should be forwarded to Customs Procedures A Branch.

Applications for repayment or remission in these cases should be made within **12 months** of notification of the Customs debt to the debtor.

20.4 Extension of time limit in exceptional cases

Applications received after the expiry of the time limit referred to in Para. 20.3 may be considered in exceptional cases only. Where an application received within the appropriate time limit cannot be dealt with within the time limit due to the non-submission of documents or particulars, such a claim may be considered provided a realistic time limit is fixed for the production of the missing documents or particulars and the applicant is so informed. If that time limit is exceeded, the application is deemed to have been withdrawn and the applicant is to be so informed immediately.

20.5 Cases where repayment or remission cannot be allowed

Import duties are not to be repaid or remitted where:

(a) the only grounds relied upon for repayment or remission are, as the case may be:

- re-export/destruction for reasons other than those set out in this Section;

- presentation, for the purpose of obtaining preferential tariff treatment for goods declared for free circulation, of documents subsequently found to be forged, falsified or not valid for that purpose, even where such documents were presented in good faith.

(b) the amount to be repaid or remitted is less than 10 ECU.

20.6 Procedures to be followed

Application for repayment or remission may be made by the person who paid or is liable to pay the import duties or by the person who has taken over his/her rights and obligations. Application may also be made by the representative of that person who should indicate in what capacity s/he is making the application. (As indicated in Para. 20.3 (a), no application is required where Customs themselves discover within the 3 year period that the amount of duty was not legally owed).

The application should be made, in one original and one copy, on a form conforming to the specimen and provisions in Appendix 9. (Serially numbered forms are available to Collectors in the normal manner). Refund officers should encourage use of this form for all applications for repayment/remission of Customs Duty. However, application for repayment or remission may also be made on plain paper, provided it contains the information appearing in Appendix 9. The official who receives the application should: **G.O. 11/99**

- endorse both the original and copy with the particulars as required by Box 14 of the form and return the copy together with an acknowledgement of receipt to the applicant (where a "plain paper" application has been made, a photocopy of same should be made by the official who receives the application for the purpose of complying with the instructions in this Para.); **G.O. 11/99**

- enter the application in the Refunds Register (C. & E. 1058) and allocate a local station number to the application.

The application, supported by all the documentary evidence in the applicant's possession, should be made in writing to the station through which the goods in question were cleared.

Officers should note that applications for repayment or remission may not be dealt with where all the information appearing in Appendix 9 is not supplied. However, an application may be accepted provided it contains at least the information to be entered in boxes 1 to 3 and 7 of the form. In these circumstances a time limit should be set for the supply of any missing particulars and/or documents. If that time limit is exceeded, the application is deemed to have been withdrawn and the applicant is to be so informed immediately.

G.O. 11/99

G.O. 11/99

Without prejudice to any specific provisions adopted in this connection under the Common Agricultural Policy, an application relating to goods in respect of which an import licence or advance fixing certificate was produced when the relevant Customs declaration was lodged must also be accompanied by certification issued by the authorities responsible for issuing such licence or certificate attesting that the necessary steps have been taken to cancel the effects of the said licence or certificate.

However, such certification shall not be required where the grounds relied upon in support of the application is a substantive error that has no effect on the attribution of the licence or certificate in question.

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

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

If the decision granting repayment or remission of duty stipulates use or destination which can be established only by the competent authorities in another Member State, proof of compliance with such condition(s) must be furnished by providing a control copy T5.

In such cases the control copy T5 must contain the following:

(a) box 33 must contain the combined nomenclature code of the goods;

(b) box 103 must indicate in words the net quantity of the goods;

(c) box 104 must contain, as appropriate, either the words “exit from the Customs territory of the Community” or one of the following under the heading “other”:

- delivery free of charge to the following charity,
- destruction under Customs supervision,
- entry for the following Customs procedure,
- placing in a free zone or free warehouse;

(d) box 106 must contain reference particulars of the decision granting repayment or remission of duties;

(e) box 107 must contain the words “ Articles 877 to 912 of Regulation (EEC) No. 2454/93”.

Once it is established that the goods have been used for the purpose specified or have arrived at the prescribed destination, Box "J" entitled "Control of use and/or destination" of the control document should be completed, by Customs in the Member State concerned, by ticking "have received the use and/or destination declared overleaf", and entering the relevant date. The control document will then be returned to the office of issue.

Customs should take all necessary steps to ensure that goods which, instead of being re-exported, are allowed to be placed in a Customs warehouse, in a free zone or in a free warehouse, can be subsequently identified as non-Community goods.

All applications in respect of goods located in another Member State should be forwarded, together with all supporting documents to Customs Procedures A Branch.

Where the application is refused the reasons for such refusal must be clearly stated.

20.7 Decisions on applications

Where all the necessary information has been furnished by the applicant a decision should be given in writing at the earliest opportunity.

The decision must include all the particulars necessary for its implementation. Depending on the circumstances, some or all of the following particulars should appear in the decision:

(a) all the information necessary for identifying the goods to which it applies;

(b) the grounds for repayment and the conditions satisfied by the goods justifying approval of the application;

(c) the use to which the goods may be put, depending on the options available, e.g. re-exportation outside the territory of the Community, entry for another Customs regime, delivery to a charitable organisation or destruction;

(d) the date by which the formalities governing repayment or remission of duties must be completed, which may not be later than two months from the date of the notification of the decision to the applicant;

(e) a statement indicating repayment or remission will not be made until the formalities to which repayment or remission may be subject have been completed;

(f) particulars of any conditions governing the goods pending implementation of the decision;

(g) a notice informing the applicant that s/he must deliver the original decision to the Export, Warehouse or other officer, as the case may be, when presenting the goods.

20.8 Authorised destruction

Whenever an applicant is authorised to destroy goods under official supervision, destruction must be effected without cost to the State.

Where such authorised destruction results in the production of waste or scrap products of a kind liable to duty and which are not being re-exported outside the territory of the Community, placed in a customs warehouse or transferred to a free zone, duty is payable on such goods as if they had been imported in that state.

20.9 Processing, filing and retention of documents relating to repayments

Under Paperless Declaration, a hard-copy of a DTI SAD will not be available from the Central Filing Office (see Para. 14.7 regarding Dublin Collection) when the first application for a refund of duty is received. In such a case, therefore, the officer dealing with refunds is to access the Historic Data System (HDS) - Refunds Feature, or, if not at a networked location, request that such access be made from the nearest networked location. The SAD Number & Date (which must be advised by the person seeking the refund) is to be inserted into the appropriate fields which will be prompted on the screen. The Refunds Feature will indicate whether or not the SAD has been the subject of a previous application for refund. Where an application for refund was not previously made, the refunds officer should print a copy of the relevant SAD from the HDS or, if not networked, request a copy from the nearest HDS location. This hard-copy then becomes the formal SAD for refund purposes. The HDS is also to be noted to the effect that a refund claim has been received in respect of the particular SAD or SADs. The application for refund should then be processed.

Where it is established that a refund is due, the declaration is to be endorsed with a statement indicating the circumstances of the refund including the amount to be repaid. Where appropriate the certificate required by Para. 3.3 in respect of shortages should also be endorsed on the declaration. The statement is also to show whether goods are:

1 short of declaration and report;
2 short of declaration; or
3 not reported.

In cases under (1) no over-entry certificate (OEC) is to be issued until any question as to amendment of report is settled (see Section 5). In cases under (2) where the goods have been landed and cleared to another declaration, the station, and the number and date of the declaration to which the goods have been cleared, are to be endorsed on the declaration in respect of which the

OEC is prepared. In cases under (3) the directions of Section 5 are to be followed as far as practicable.

An OEC should be prepared in triplicate on Forms C. & E. No. 266, all boxes being completed as applicable. Forms C. & E. No. 266 are printed in book form and notes designed to assist in their completion are printed on the inside of the book cover. The local repayment reference number is to be inserted on each OEC. In addition every OEC is to be signed and dated by the officer and counter-signed and dated by his/her immediate superior. In cases where the amount for refund exceeds £2,000 the OEC is to be initialled by the Surveyor, if not already counter-signed by him/her. All officials who sign repayment forms should print their official names in block capitals, their staff serial numbers and telephone numbers in an appropriate space underneath or beside their signatures on the forms. Similarly, officials who countersign such claims should do likewise. When an OEC is completed, Copies 1 and 2 (C. & E. No. 266-1 and 266-2) only are to be detached and transmitted to the Central Repayments Office. **G.O. 11/99** The importer's application for a refund and supporting documents are to be annexed to the declaration and retained at the station **G.O. 11/99** pending confirmation that repayment has been made. Copy 3 (C. & E. No. 266-3) is to be left in the book as a permanent station record.

Before the OEC is sent to the Central Repayments Office, the refunds officer should again access the Refunds Feature of the HDS, inserting the SAD Number & Date and the fact that the claim has been allowed. **G.O. 11/99** The Refunds Register should also be noted with the date on which the OEC is sent to the Central Repayments Office. **G.O. 11/99** Where there is not direct access to the HDS the officer is to forward the SAD together with its accompanying documents to the nearest HDS location with a request that the Refund Feature be immediately updated. It is essential that this is done in order to avoid the possibility of the same refund being made more than once. Where a refund is not allowed, the HDS is to be noted accordingly.

When the refund claim is in respect of a SAD, the duty on which is deferred but not yet brought to account, the OEC should be clearly noted as follows: "**DO NOT REFUND UNTIL AFTER THE 15TH/MONTH/YEAR"** (i.e. the month following that shown on the SAD). The OEC should be retained by the officer authorising the refund until the date mentioned above. It should then be forwarded to the Central Repayments Office in the normal manner. **G.O. 11/99**

It should be noted that where applications for repayment of Customs duty, in respect of multiple import SADs, are being simultaneously allowed to a single payee, completion of one OEC on Form C. & E. No. 266 will suffice. In such cases, a schedule (see Appendix 10) should be duly completed and annexed to copies 1 and 3 of the OEC.

When payment is made the Central Repayments Office will return Copy 2 (C. & E. No. 266-2) of the OEC to the station via the Surveyor, so that the Refunds Register (C. & E. 1058) can be suitably endorsed with the number and date of the Payable Order. Copy 2, together with the relative declaration and supporting documents, should then be forwarded to the Central Filing Office for filing. The OEC Book containing Copies 3 should be retained on the station. **G.O. 11/99**

20.10 Application for refund where a refund was previously applied for

Where the HDS indicates that a particular SAD was the subject of a previous refund, the refunds officer is to request return of the relevant SAD from the Central Filing Office. If there is a balance properly refundable, the refund should be processed in the normal way, including the endorsement of the new refund details on the reverse of the hard-copy. On completion of refund procedures the SAD is to be returned to the Central Filing Office. The Refunds Feature of the HDS is again to be noted, both at the time of receipt of the claim and when the claim has been allowed or not allowed, as the case may be.

20.11 Restoration of credit (duplicated "duty" SADs) - Form AEP 7

Similarly, the Refunds Feature of the HDS is to be noted in regard to claims involving duplicated "duty" SADs; both at the time of receipt of the claim and when confirmation has been received from the AEP Bureau that credit has been restored, or otherwise.

20.12 Refunds relating to CI SADs

For CI SADs, the hard-copy declaration lodged by the declarant is to be recalled from the Central Filing Office and is to be used for the processing of refunds. The Refunds Feature of the HDS is to be noted in respect of claims involving such SADs.

20. Refunds relating to pro-forma SADs

Refunds relating to duty previously on deposit and brought to account by means of a Pro-forma SAD are to be dealt with under the provisions of this Section. The Refunds Feature of the HDS is to be noted in respect of claims involving such SADs.

20.14 Refunds relating to SADs dated prior to 1 May 1996

Such SADs are to be recalled from the Central Filing Office and processed in accordance with the provisions of this Section. (Recording on the HDS will not apply).

20.15 Refunds notified to VIMA on Form C. & E. No. 120

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

20.16 Verification of claims by the Central Repayments Office

G.O. 11/99

From time to time the Central Repayments Office will randomly select a number of repayment claims for verification. An official in that Office, not below the rank of EO, will telephone the station where the claim was processed, quoting the relevant station sequential number and the details being verified. The station officer should verify the particulars quoted by comparison with the relevant station register of such claims. Any discrepancies are to be brought to the attention of the HEO and, where appropriate, the Surveyor, and fully investigated.

20.17 Reports

Where the provisions of the second subparagraph of paragraph 1 of Article 889 of the Implementing Provisions have been applied (see Para. 20.3 (d)), a list of such cases together with a short summary of each case must be forwarded to the Commission during the first and third quarters of each year for all cases arising during the preceding half year.

Accordingly, a report of each such case, in the format set out in Appendix 11 should be forwarded by the Collector to Customs Procedures A Branch by the end of January and July of each year, for cases arising in the preceding half year. Where no such cases arise a nil return should be forwarded.

20.18 Doubts and difficulties

Except where otherwise stated, any cases of doubt or difficulty should be referred to the Collector in the first instance. Difficulties which cannot be resolved in this manner should be reported to Customs Procedures A Branch who may be contacted by telephone at 01 - 6748376 or 01 - 6748975 in urgent cases. G.O. 11/99

20.19 Public Notice

Public Notice No. 1580 is available for the information of importers, agents and other persons concerned.

SECTION 21. - POSTAL CONSIGNMENTS.

21.1 Law

The laws governing the importation and exportation of goods apply generally to third country postal traffic. EU rules governing Customs procedures relating to postal traffic are contained in Article 38 of the Code and Articles 237 and 238 of the Implementing Provisions.

The following national legislative provisions apply to the control of third country postal traffic arriving in or leaving the State:-

- Post Office (Parcels) Act, 1882 Section 14, as amended, by Section 7 of the Post Office (Amendment) Act, 1951 and the Postal and Telecommunications Services Act, 1983, 4th Schedule, Part I;
  (the main effect of the Act is that the Customs Acts are applied to goods imported in parcels and that the Revenue Commissioners are empowered to make regulations in relation to the Customs treatment of parcels);

- Foreign Parcels (Customs) Warrant, 1885, as amended, by the Postal and Telecommunications Services Act, 1983, 4th Schedule, Part II;
  (the main effect of the Warrant is that parcels requiring customs treatment are presented to Customs at the place designated by the Revenue Commissioners, Customs declarations where required are presented and any duties/tax due are collected and paid by the postal authority);

- The following Sections of the Post Office Act, 1908:
  - Section 18 as amended by the Postal and Telecommunications Services Act, 1983, 4th Schedule, Part I,

- Section 27(1) as amended by Section 8 and Schedule of the Post Office (Amendment) Act, 1951 and the Postal and Telecommunications Services Act, 1983, 4th Schedule, Part I, and

-Section 29(1) as amended by Section 8 and Schedule of the Post Office (Amendment) Act, 1951.

(the main effects of these provisions are that postal packets suspected by the postal authority of containing contraband goods are handed over to Customs; all postal packets are delivered to the postal authority and the appropriate officer of Customs may refuse bulk to be broken or entry to be made until the postal packets have been delivered to the postal authority and may search to ensure that this has been done and seize items that have not been handed over and forward them to the postal authority).

21.2 Definitions

In addition to the definitions set out at Paras. 4.4, 10.1.1 and 20.2, for the purpose of this Section the following definitions also apply:-

- “parcel” means:

  a postal packet which is posted as a parcel in accordance with the provisions of the Foreign Parcel Post Warrant, 1953 or any Warrant amending the same.
  (Regulation 3(3) of the Foreign Parcel Post Warrant, 1953).

- “green label letter packet” means:

  a letter packet on which there has been affixed on the outside a green Customs label of such kind and stating the contents of the packet in such manner and form and with such other particulars as the Minister of Enterprise, Trade and Employment may direct, or on which there has been affixed a green Customs label bearing the words “Douane (peut-

être ouvert d'office)"* and to which there is attached or in which there is enclosed a declaration of such kind, and stating the contents of the packet in such manner and form, and with such particulars, as the aforesaid Minister may direct.
(Regulation 5(2) of the Foreign Post Amendment (No. 2) Warrant, 1953).

- "letter packet" means:

  a packet transmitted at the letter rate of postage and containing goods or articles of merchandise, but does not include any packet intended to be delivered in a country which has not given its consent to the admission in such packets of goods or articles liable to Customs duty.
  (Regulation 3(9) of the Foreign Post Warrant, 1949).

- "postal packet" means:

  (except where otherwise expressed) a letter, air letter, postcard, printed packet, commercial packet, letter packet, sample packet, small packet and packet of literature for the blind.
  (Regulation 3(15) of the Foreign Post Warrant, 1949 as amended).

- "designated office" means:

  the area, within the postal authority's depot, which is approved by the Revenue Commissioners for presentation of mails to Customs by the postal authority.
  The offices currently designated are at Appendix 12.

**English translation: "Customs (may be officially opened)"*

- "postal authority" means:

  An Post.

21.3 Approval of Designated Office at Postal Depots

Collectors/Principal Officers are to ensure that areas at postal depots designated to deal with third country mail imports and exports are approved by the Revenue Commissioners. Applications for such approvals should be submitted with a covering report via the Collector to Customs Procedures B Branch for approval.

21.4 Reporting of mails

All importations of non-Community mails are to be reported on the import manifest in accordance with Para. 4.5(d).

All Forms Nos. CN 38s (old AV7s) or other similar forms used in lieu (e.g. CU No. 55) are to be presented by the carrier or agent to Customs, date stamped and a copy forwarded without delay to the HEO at the approved designated postal depot at Appendix 12. Occasionally, a random selection of AV7s are to be faxed immediately to the HEO at the designated office who is to carry out spot checks to ensure that the mails recorded on the AV7s have actually arrived.

Import manifests should be cross-checked on occasions to ensure the correct reporting of mails and a station record of such checks is to be maintained and any discrepancies found are to be recorded. The Surveyor/Assistant Principal should from time to time check these records and ensure that they are maintained for the period set down in Para. 6.5.

21.5 Movement of mail from the point of importation to the postal depot

All non-Community mails are to be collected by the postal authority or its authorised carriers and are to be moved without delay to the approved designated depots. Officers at places of import are from time to time to carry out checks to ensure that all non-Community mails are collected from the point of importation and removed without delay to the designated depot.

21.6 Action by Customs at Approved Depots

21.6.1 Bills of Consignment

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

- to maintain a record and source of all third country mails imported;

- to verify occasionally that third country mails imported are produced to Customs at the designated postal depot by cross-referencing against the Form Nos. CN 38s (old AV7s) or other similar forms used in lieu;

- to identify risk areas and to profile accordingly; and

- for the benefit of other Customs offices, e.g. CNDT, I.B., Audit, etc.

The Surveyor/Assistant Principal is to ensure that these records are numbered sequentially to allow for inspection and that appropriate records are maintained for the duration set down in Para. 6.5.

21.6.2 General Examination

All non-Community mails on arrival at the depot are to be subjected to either an external examination or, where necessary, an internal examination of the goods and any documents by Customs.

As a check on the accuracy of the declared contents assessed on external examination, one selected parcel/packet in twenty is to be opened and examined. The Surveyor/Assistant Principal may from time to time reduce the proportion for opening and examination having regard to the volume of work, availability of staff and risk involved; where this is done, however, selection for internal examination should be carried out on parcels/packets considered to present the greatest risk. The Surveyor/Assistant Principal should approve the criteria for such risk based selection. Where circumstances permit, the Surveyor/Assistant Principal should occasionally arrange for an extended check to be undertaken irrespective of the results of normal opening.

21.6.3 Examination of Parcels and Green Label Letter Packets

Where it is necessary to view the contents, the opening and closing of parcels/packets must be carried out by an official of the postal authority in accordance with Regulation 2 of the Foreign Parcels (Customs) Warrant, 1885 and Section 7 of the Post Office (Amendment) Act, 1951.

21.6.4 Examination of Letter Packets

In the case of letter packets not covered by a green label or accompanied by a Customs declaration and suspected of containing contraband, the opening and closing procedure is to be carried out by a Customs official in accordance with Section 18 of the Post Office Act, 1908. See special provisions at Para. 21.21.

21.6.5 Re-imported goods

Goods re-imported through the post are to be dealt in accordance with the provisions set out in Section 12.

21.6.6 Transit Parcels

The provisions of Para. 29.8 of the Transit Instructions are to be observed.

21.17 Assessment and charge of duty and tax

21.7.1 Entry Required

A Customs declaration (SAD) is required for goods where:-

- the declared value is IR£500 (€634.87) or more;
- goods are subject to Inward Processing;
- goods are subject to Processing under Customs Control;
- goods are destined for end use;

- goods are destined for Customs warehousing;

- consignments of stamped cigarettes from outside of the Community are received (see Para. 9.3 of General Order C. & E. No. 16/95); and

- goods are subject to assay.

The procedures as described in the AEP Staff Guide mentioned at Section 8 are to be followed.

21.7.2 Entry not required

In cases where the value declared is less than IR £500 (£634.87), packages are to be assessed by reference to the sender's declaration, supplemented where necessary by inspection of the contents and any supporting documentation contained in or attached to the package. The amount of the Customs duty, excise duty, any levies or CAP charges, VAT and the postal authority's fees are to be shown on the "Charge Labels" which are to be affixed to the packages and collected by the postal authority, on delivery.

21.7.3 Gifts

Customs duty and VAT is not payable on consignments of a value not exceeding £45 (IR£35.44) which are sent as gifts by private individuals from third countries for the personal or family use of private individuals in the State. The provisions of Para. 2 of General Order C. & E. No. 10/97 are to be observed. It is to be noted that relief from VAT does **not** apply in the case of tobacco products, alcohol/alcoholic beverages, perfumes or toilet waters and the limits set out at Para. 2.3 of General Order C. & E. No. 10/97 relating to the relief from Customs duty on those goods are to be observed.

Where, after excluding the value of goods (other than tobacco products) which qualified for the relief set out above, the total value of the reminder of the dutiable goods contained in a gift consignment does not exceed £350 (IR£275.64) Customs duty should be charged on the balance at the standard rate of 3.5% or the relevant tariff rate, whichever is the lower. Please see Para. 3 of General Order C. & E. No. 10/97.

21.7.4 Goods of negligible value

Packages, other than those containing tobacco or tobacco products, alcoholic products, perfumes or toilet waters, up to a value of £22 (IR£ 17.33) regardless of their status (private or commercial) are admitted free of Customs duty and VAT under the scheme commonly known as "small packages" or "de minimis" relief in accordance with the provisions of Para. 4 of General Order C. & E. No. 10/97.

21.7.5 Waivers/Reliefs

- VAT: Value of goods less than IR £200 (£253.95)

  VAT is not to be charged on postal importations of taxable goods by a VAT-registered person for the purposes of his/her business to the value of IR £200 (£253.95) or less. In order to qualify for this relief, the importer's VAT number must be quoted on the Customs declaration/green label and the VAT due will be accounted for by the trader on the normal VAT3 return form.

Customs duty is, however, to be paid unless the package qualifies under the provisions set out below.

- Waiver of small amounts of Customs duty

  Section 15 provides that where the Customs duty in any one consignment amounts to less than £1 (IR£7.88), the duty is to be waived. No such waiver exists in relation to excise duty.

- Waiver of small amounts of VAT

  An administrative arrangement which is in place allows for the waiving of VAT where the total tax calculated on a consignment does not exceed IR £4 (£5.08).

21.8 Governing date for charge of duty

The provisions of Para. 1.1, as appropriate, are to be applied to goods imported through the post.

21.9 Import Duty Schedules, Accounting, Receipts, Cancellations and Refunds

21.9.1 Accounting procedure

In cases where a Customs declaration is not obligatory and where there is no reason to detain or stop the goods, Customs charges including excise, VAT and CAP charges, as appropriate, are to be assessed and recorded on the Import Duty Schedule (Form No. C. & E. 116M), in triplicate. At the end of each month a summary sheet (Form No. C. & E. 116N) is to be prepared, in triplicate, and signed by the HEO showing the total of all charges; a copy is to be sent to the Central Repayments Office (Customs & Excise Collections Division, Coolshannagh, Monaghan), a further copy is to be sent to the Accounts

Office of the postal authority and a copy is to be retained. On or prior to the 15th of the month following collection, the postal authority will transmit the collected charges to the Revenue account in the Central Bank; the amount having previously been confirmed and agreed with the Central Repayments Office.

Where goods liable to CAP charges are involved the provisions of paragraph 19 of the CAP Instructions to Staff are to be observed.

21.9.2 Cancellation of charges and re-assessment

In certain circumstances the postal authority is unable to deliver parcels. In such cases charges which have been raised on Import Duty Schedules are to be cancelled immediately and are to be listed on the Cancellation Schedule (Form No. C. & E. 129B) which is to be prepared in quadruplicate. Two copies are to be given to the appropriate official of the postal authority, one copy is to be despatched to the Central Repayments Office, Coolshannagh and one copy retained. The manner of disposal of each parcel (exported/abandoned/re-assessed) is to be noted in the retained copy of Form No. C. & E. 129B.

Import Duty Schedules and charge labels are to be freshly prepared for parcels re-assessed with duty or cleared to licence and are to be cross-referenced against the Cancellation Schedules.

21.10 Refunds

Refund claims are to be dealt with under the provisions outlined at Section 20.

21.11 Valuation

In normal circumstances, the declared value is to be accepted. However, in cases of doubt or suspicion, reference should be made to the General Instructions relating to the Valuation of Imported Goods and the Customs

Valuation Unit (CVU), Ship Street Gate, Dublin Castle, Dublin 2 Tel. (01) 6475385/6/7 should be contacted, for direction, if necessary.

21.12 Preference

21.12.1 Law

The legislation governing preference is contained in Article 26 of Protocol 4 to the agreements between the European Union and partner countries.

21.12.2 Movement certificate EUR 1 or invoice declaration

Products originating in a third country with which the EU has a preference agreement, can on importation into the EU, or exportation out of the EU benefit from a preferential rate of duty upon submission of either:-

(a) a properly authenticated movement certificate EUR 1;

or

(b) invoice declaration (the declaration can appear on an invoice, a delivery note or commercial document). The terms of this declaration as prescribed by Annex IV to Protocol 4 are as follows:
"The exporter of the products covered by the document declares that, except where otherwise clearly indicated, these products are of ......preferential origin."

Similarly, products originating in the Community can on exportation to a third country benefit from a preferential rate of duty on submission of an EUR 1 form or relevant invoice for authentication by Customs.

21.12.3 Small packages

Products sent as small packages from private persons to private persons shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the necessary requirements and where there is no doubt as to the veracity of such a declaration. This declaration can be made on the Customs declaration C2/CP3 or on a sheet of paper annexed to that document. The total value of these products shall not exceed £500 (IR £393.78) in the case of small packages.

21.12.4 Occasional imports

Imports which are occasional and consist solely of products for the personal use of the recipients or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is intended.

21.13 Goods for Diplomatic or Consular Representatives

The provisions of Section 18 are to be observed in relation to mail importations for Diplomatic or Consular representatives.

21.14 Goods Detained or Stopped

Goods are to be detained or stopped in the following circumstances:-

- entry is required;
- further information is required for the purpose of assessment;

- import licence or permit is required;
- certificate of origin is required;
- proof of exportation is required where goods are re-imported;
- fraud is suspected;
- analysis of contents which are not readily identifiable is required; and
- the Revenue Commissioners so direct.

Where it is necessary to detain a parcel, a Notice of Arrival (Form No. C. & E. 160) is to be immediately despatched to the addressee indicating that the parcel has arrived and what requirements (entry, licence, permit, EUR 1, etc.) must be furnished before release. Any such parcel detained is to be securely stored in the official lock-up area until requirements have been fulfilled and the goods released. If a response is not received within 14 days from the date of issue, a final notice (Form No. C. & E. 160H) allowing a further 7 days to respond is to issue. Where requirements ultimately fail to be met, the parcel is to be returned to the postal authority for return to sender.

Copies of the Notices of Arrival (Form No. C. & E. 160) are to be retained as a record of detentions and are to be numbered on an annual series basis (e.g. 1/99). The Surveyor/Assistant Principal is to occasionally check the detention record and to ensure that the items recorded as detained are stored in the

official lock-up area or are otherwise accounted for and that the records are maintained for the period set down in Para. 6.5.

21.15 Seizures

21.15.1 Goods to be seized

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

- contraband is uncovered in postal packets;
  (Section 18 of the Post Office Act, 1908, as amended).

- goods are undeclared or incorrectly declared and where fraud is suspected;
  (Regulation 2 of the Foreign Parcels (Customs) Warrant, 1885, as amended).
  However, where goods are incorrectly declared and fraud is <u>not</u> suspected the provisions of Para. 7.11 are to be followed.

- importation of goods is prohibited or restricted and the licence or permit required is not forthcoming;
  (Section 186 of the Customs Consolidation Act, 1876; Section 4.1, Note 3, of the Customs & Excise Enforcement Procedures Manual should also be noted); and

- the Revenue Commissioners so direct.

21.15.2 Public morals

The contents of General Order C. & E. No. 6/98 are to be carefully observed in relation to the prohibitions and restrictions on the importation of indecent articles, publications, video recordings, etc. Officers are to distinguish between parcels containing books, printed material, videos and any other indecent or obscene articles detained for submission to the Censor's Office and such items which fall to be seized under orders by the Censorship Board.

Paedophilia

The Investigation Bureau should be informed immediately in all cases where paedophile material is discovered or indications of such activities are suspected in accordance with Para. 5 of General Order C. & E. No. 6/98.

21.15.3 Advice and disposal of seizures

Drugs and Firearms

Seizures of narcotics and firearms are to be immediately advised to the CNDT Howth by telephone at (01) 8391366 or fax at (01) 8391439 and to the relevant local CNDT unit who will arrange for their disposal. In cases where cannabis weighing less than 15 grams in quantity is detected in letter packets, the provisions of C. & E. Operational Instruction No. 19/97 are to be followed. Advice is not to be sent to the State Warehouse for these type of goods which will be accounted for by the local CNDT office.

In certain circumstances where follow-up action is appropriate, notification of seizure to the addressee should not be issued.

Other

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

Notice of detention or seizure of parcels under the Censorship of Publications Acts is to be issued to the addressee on Form No. C. & E. 125 immediately the goods are detained or seized.

Preliminary reports of seizures of parcels are to be made on Form No. C. & E. 122F. The Anti-Fraud Unit, Nenagh and the State Warehouse are to be apprised of such seizures by way of Form No. C. & E. 400.

All seized items are to be sent to the State Warehouse for disposal with the exception of perishable goods which may, as necessary, be disposed of on site. A certificate of destruction Form No. C. & E. 161A is to be used to record disposals.

Letter packets suspected of containing contraband are to be detained and where contraband or dutiable goods are found, the contents are to be seized. In possible criminal cases the CNDT may retain the packet to use as evidence. Seized goods are normally to be sent to the State Warehouse, together with Form No. C. & E. 570 and notification of seizures is to be sent to the Office of the Accountant General on Form No. C. & E. 400.

21.16 Prohibitions/Restrictions

The provisions of the Customs and Excise Tariff of Ireland, Part 2, are to be followed regarding goods which are subject to prohibition and restriction and goods subject to surveillance controls. If considered necessary and depending on the nature of the goods detained or seized, the CNDT or Investigation Bureau should be informed.

Where the postal authority has suspicion in relation to mail importations from other Member Sates (OMS), Customs is to be immediately notified and the CNDT or IB, as appropriate, alerted to effect examination of the contents in accordance with Section 186 of the Customs Consolidation Act, 1876. The CNDT will from time to time carry out proactive monitoring of postal packets on selected profiled OMS routes with the knowledge and, where possible, the assistance of the postal authority.

The procedure at paragraph 21.15.3 is to be followed with regard to the disposal of seized goods.
See also the Customs and Excise Enforcement Procedures Manual, Part 4.1, Note 3.

21.17 Assay

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

21.18 Treatment of Excisable Products

21.18.1 General

Excisable Products imported into the State by post are to be dealt with in the normal way and excise duty at the rates shown in Part 5 of the Customs and Excise Tariff of Ireland is chargeable.

21.8.2 Movements from other Member States of the EU

Excisable products arriving into the State by post from OMS are not normally to be examined or interfered with. However, officers are at all times to bear in mind the possibilities that exist for persons to evade the payment of excise duty and/or VAT on such products. They are to make themselves fully acquainted with the description and quantity of products passing through the depot, the frequency of movements and the names and addresses of the consignees/recipients involved. Particular attention is to be paid to the movement of tobacco products and alcohol.

Where it is found that the rules in relation to the movement of excisable products are being contravened, the provisions of the Staff Instructions on the Holding, Movement and Control of Excisable Products are to be observed.

21.18.3 Responsibility of HEO regarding importations of excisable products

In regard to paragraph 21.18.2 above, the HEO at the postal depot is to remind the postal authority of its obligation to inform Customs and Excise of any importations of excisable type products imported in mail consignments.

21.19 Samples and advertising material

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

21.20 Exportation

In the case of exports by post, pre-entry of goods is required and is effected by delivering to the appropriate official of the postal authority the proper form of Customs Declaration (CPU/CP3). However, where compensating products are to be exported by post, the parcel(s) must be produced, together with Form CU No. 116 to the HEO for examination and certification.

Goods which are prohibited or restricted on exportation are listed at Part 2 of the Customs & Excise Tariff. The postal authority is from time to time to be made aware of these type of goods by the HEO at the postal depots.

21.21 Special provisions regarding the examination of postal packets not covered by a "Green Label" or a Customs declaration

The postal authority is authorised to detain any postal packet suspected to contain any contraband goods and such packets are to be handed over unopened to Customs. Customs examination of these postal packets should be of a cursory nature and should not extend to opening of letters or scrutiny of documents. **The opening of postal packets should be carried out only in the presence of the addressee or if they fail to attend after notice in writing requesting the addressee to attend at the postal depot.**
Section 18 of the Post Office Act, 1908.

Officers concerned are to note that it is an offence for any person to open a postal packet without the agreement of the person to whom the postal packet is addressed.
Section 84 of the Postal and Telecommunications Services Act, 1983.

Letters found in parcels and green label letter packets **are NOT to be opened** by Customs **unless** the Surveyor/Assistant Principal considers that this should be done where fraud is discovered and relevant correspondence enclosed with the goods would be likely to disclose further fraud and/or information.
Section 202 of the Customs Consolidation Act, 1876.

21.22 General

Goods imported through the post are, as far as is practicable, to be dealt with by Customs under the provisions set out above. Officers concerned are to facilitate the expeditious delivery of postal importations and to work in close harmony with the postal authority but they are at all times to be on the alert to detect attempts to exploit any relaxation of normal Customs controls. Where fraud is suspected the matter is to be brought to the immediate attention of the Surveyor/Assistant Principal who is to observe the standing instructions relating to the attempted evasion of duty and inform the CNDT or Investigation Bureau, if necessary.

21.23 Doubts and difficulties.

Any cases of doubt or difficulty with the implementation of the revised instructions in this Section should be reported to the Collector/Principal Officer for the attention of Customs Procedures ‘B’ Branch, Castle House, Sth. Gt. George’s St., Dublin 1, Tel. (01) 7024206 or Fax. (01) 6790048.

Appendix 1

M 21 - CONDITIONS OF APPROVAL

(1) All goods must be imported by the same conveyance and entered to one and the same Customs entry.

(2) The “Consignor/Exporter” box on the entry should show “various - as per invoices attached”.

(3) A list of the consignors’ names and addresses must be attached to the SAD.

(4) A separate invoice for each consignor, together with all necessary supporting documents, must be furnished with the entry.

(5) The arrangement is confined to goods which are not subject to national controls in this State.

(6) The entry must be endorsed by entering “D13” in Box 44/1 followed by the file authorisation number (e.g. 645/2/98).

(7) The Revenue Commissioners reserve the right to terminate this arrangement or to vary or add to the conditions set out above.

Appendix 2

CONDITIONS TO BE OBSERVED BY PERSONS APPROVED TO PARTICIPATE IN THE SIMPLIFIED IMPORT DECLARATION PROCEDURE IN RESPECT OF CERTAIN GOODS NOT EXCEEDING £500 IN VALUE IN ACCORDANCE WITH ARTICLE 76 COUNCIL REGULATION 2913/92 AND ARTICLES 260 - 262 COMMISSION REGULATION 2454/93

1. The approved person must accept responsibility for the payment of Customs duty and VAT. Payment must be made by means of the deferred payment procedure.

2. A separate manifest in duplicate containing the description and value of each individual consignment and the name and address of each importer is to be presented to Customs for the purpose of obtaining release of the goods. This manifest is a simplified declaration in accordance with Article 76 Council Regulation 2913/92 and is to be accompanied by the necessary documents. Each manifest must be endorsed with the following:

   "I declare the particulars on this document to be true and correct and I request release of the goods pending presentation of a supplementary declaration and payment of Customs duty and VAT by deferred payment".

   Signed:________________________

   Company:______________________

3. A supplementary declaration in the form of a Small Parcels Schedule in the form of the specimen at Annex 1 or in such other form acceptable to Customs

must be presented by the last working day of the month for goods entered to free circulation during that month using the simplified declaration arrangements. The Small Parcels Schedule should contain a reference to the month/year covered and is to be accompanied by the relevant copies of the manifests which were returned to the declarant during the month. A completed hard-copy SAD in respect of the goods listed on the Small Parcels Schedule is to be presented bearing the following notation in Box 44 "all goods entered to free circulation on the attached copy manifests during the month using the simplified declaration arrangements are accounted for on the attached Small Parcels Schedule". The total amount of duty and the total amount of VAT payable on the Small Parcels Schedule is to be declared on the hard -copy SAD and will be immediately debited by means of deferred payment arrangements to the Trader Account Number of the approved person. The letters "SPS" followed by the relevant month (2 digit) and year (4 digit) reference is to be inserted in box 7 of the hard-copy SAD (e.g. SPS041998 for April 1998 return).

4. A person approved under these arrangements to use the Simplifi ed Declaration Procedure is restricted to the use of their own Trader Account Number (TAN) when submitting the supplementary declaration to account for payment of Customs duty and VAT.

5. The £500 limit applies per individual consignment. Where individual packages in a consignment are less than £500 but the total exceeds £500 normal declaration is required.

6. Goods liable to excise duty or subject to prohibition, restriction, surveillance or quota are not eligible for the procedure. Additionally, Inwar d or Outward Processing goods, CAP goods and goods on which any exemption (other than under a VAT-free authorisation), remission or suspension is being claimed are excluded. The VAT 13 B free authorisation number is to be quoted on the Small Parcels Schedule for each item where VAT exemption has been claimed.

7. Two computer diskettes one marked “For Statistics” and the second marked “For Customs” containing the details of the Small Parcels Schedule in a format acceptable to Customs are to be lodged with the local Customs office not later than the fifth working day of the month following the month to which the Small Parcels Schedule refers.

8. Where VAT is paid by the approved person on behalf of an importer who is registered for VAT a document in accordance with the specimen at Annex 2 should be issued to the importer by the approved person. Suitably adapted invoices may be accepted in lieu of this form. Applications for approval of such invoices should be sent to VAT Administration Branch, Office of th e Revenue Commissioners, Dublin Castle, Dublin 2.

9. No inputs or outputs in relation to the VAT paid by means of a Small Parcels Schedule are to be made on the VAT return of an approved person who is an agent.

10. Where goods declared under the simplified arrangements are considered by an officer of Customs & Excise to be ineligible the goods shall, at the officer’s request, be entered in the normal way.

11. The Collector, Customs & Excise may withdraw the approval where the approved person fails to com ply with any of the above conditions.

12. The Revenue Commissioners may vary any or all of the above conditions.

Small Parcels Schedule

Name of approved person ______________________________
TAN No. ______________________________
Month Covered ______________________________

Line No.	Importer's Name and VAT Reg. No.	Ship or other conveyance.	Carrying Company's Ref. No.	Number of Packages	Goods		Country of origin Code	Duty Deta	
					Description	T.C. Number		Value	Rate
								Total Duty	

Appendix 2 Annex 2

Approved Person

Name ....
Address ....
....
....

SMALL PARCELS SCHEDULE (SPS) FOR CONSIGNMENTS NOT EXCEEDING £500 IN VALUE.

VAT No. ....

Month ....

Year ....

Consignor ....

Importer ....

VAT Reg. No. ....

SPS Page No. ....

Value for VAT Purposes	Description of Goods	Rate of VAT	VAT Paid £
Total VAT			

N.B. This statement should be retained by you as evidence of payment of VAT.

Appendix 3

Application to participate in a Simplified Declaration Procedure in respect of certain goods not exceeding £500 in value in accordance with Article 76 Council Regulation 2913/92 and Articles 260 - 262 Commission Regulation 2454/93.

Name of Applicant:

Address of Applicant:

Customs office:

Estimated Number of Consignments per month:

Estimated Maximum VAT payment per month:

Estimated Maximum CCT payment per month:

Trader Account Number (TAN):

I/We hereby apply to participate in the above mentioned procedure. I/We have read the conditions to be observed in the event of approval being granted and I/We hereby signify our agreement to comply with the said conditions.

Signature of Applicant:

Designation (Secretary, Director etc.):

Date:

Customs & Excise

Request and undertaking in respect of the removal of a container to private premises for examination by Customs & Excise.
(TO BE COMPLETED IN DUPLICATE)

PLEASE COMPLETE IN BLOCK CAPITALS			
Container Number	Vehicle Registration No.		
Importer	Name and Address of Carrier		
Address of Private Premises			
Description of Goods	When attendance is required		
	Date	Time	
		A.M.	P.M.

To the Officer of Customs & Excise at____Station.

I, the undersigned, request permission to remove the above container, under official control, for examination at the private premises specified above. I undertake that the container will be removed direct to those premises and held there, with official seals intact, pending examination by Customs & Excise. This request is made on the understanding that any Customs & Excise attendance charges arising will be paid.

Name of Signatory (*Block Capitals)*	Status of Signatory (e.g. Importer/Agent/Carrier)
Signatory's Company and Telephone Number	Signature and Date

FOR OFFICIAL USE

Request allowed

All doors sealed with seals numbers:		Seal 1	Seal 2
Rotation	Officer's Signature		

Date Stamp

C. & E. 1021

Sec. C. & E. 667/6757/84

Appendix 8

RELEASE OF GOODS FOR MEMBERS OF DIPLOMATIC
AND CONSULAR CORPS.

Form of Application and Certificate

I certify that the goods described in the following schedule are intended exclusively for the use of

..

and members of his/her family and I request that delivery be allowed without payment of duty under diplomatic privilege.

SCHEDULE

Name of Shipping Company and
Reference No. ... ...

Name of importing conveyance... ....

Date and place of arrival ... .

Number of packages ... .

Marks and other particulars shown
on package(s) ... ...

Details of goods ... ...

Appendix 9

Serial Number 00000

APPLICATION FOR REPAYMENT/REMISSION(*)

1

ORIGINAL for the customs authority

1. Applicant or his/her representative (name and address).

2. Application for repayment/remission.

Reference to the customs declaration.

3. Name and address of the off ice of the Collector of Customs and Excise to whom the duties have been paid or to whom applicant is liable to pay such duties.

4. Name and address of the office of the Collector of Customs and Excise in whose jurisdiction the goods are located (if different from that shown at 3).

5. Location of the goods (full address).

6. Details of goods remaining in the Community.

(a) Description

(b) Quantity

(c) Value (IR£)

7. Destination of the goods (request for prior assignment).

1

8. Description of the goods, number and type

9. CN Code

10. Net quantity

11. Customs value of goods (IR£)

12. Amount of repayment/remission of duties applied for (IR£).

Number of annexes.

13. Application for repayment/remission

The undersigned hereby applies for the repayment/remission ([1]) of import duties under the following Article of the Code([2])

☐ 236

☐ 237

☐ 238

☐ 239

14. Acknowledgement of receipt of the application by customs.

Place and date

Signature Stamp

15. Comments

16. Place and date

Signature of the applicant.

(*) Read the notes on the back of the copy before completing the form.
([1]) Delete as appropriate.
([2]) Tick the appropriate box.

Appendix 9 cont'd.

Serial Number 00000

APPLICATION FOR REPAYMENT/REMISSION(*)

2

COPY for the applicant

1. Applicant or his/her representative (name and address).	2. Application for repayment/remission. Reference to the customs declaration.
3. Name and address of the office of the Collector of Customs and Excise to whom the duties have been paid or to whom applicant is liable to pay such duties.	4. Name and address of the office of the Collector of Customs and Excise in whose jurisdiction the goods are located (if different from that shown at 3).
5. Location of the goods (full address).	6. Details of goods remaining in the Community. (a) Description (b) Quantity (c) Value (IR£)
7. Destination of the goods (request for prior assignment).	

2

8. Description of the goods, number and type	9. CN Code	
	10. Net quantity	11. Customs value of goods (IR£)
	12. Amount of repayment/remission of duties applied for (IR£). Number of annexes.	

13. Application for repayment/remission

The undersigned hereby applies for the repayment/remission ([1]) of import duties under the following Article of the Code([2])

☐ 236

☐ 237

☐ 238

☐ 239

14. Acknowledgement of receipt of the application by customs. Place and date Signature Stamp	
15. Comments	16. Place and date Signature of the applicant.

(*) Read the notes on the back of the copy before completing the form.
([1]) Delete as appropriate.
([2]) Tick the appropriate box.

NOTES

A General Note

The part of the form constituting the application (boxes 1 to 13) should be filled in by the applicant so that it is legible and indelible, preferably using a typewriter. Any amendments should be made by crossing out the error and adding further particulars as necessary. All amendments must be endorsed by customs.

B Special notes referring to the following box numbers

1. Give the name or business name and full address, including the postal code if any, of the applicant or of his/her representative.

   Where the applicant is not the person who paid or is liable to pay the duties to which the application refers, indicate the capacity in which the applicant is acting.

2. Give particulars of the customs declaration which gave rise to the liability to or the payment of duties the repayment or remission of which is requested.

6. This box must be completed in respect of that part of the goods remaining in the Community on which import duties are payable (i.e. goods not being re-exported, destroyed, delivered to a charity or placed under a customs procedure with relief from import duties). The quantity, nature and value of the goods remaining should be shown.

7. Except in the cases referred to in Article 236 of the Community Customs Code (see notes relating to box 13 hereunder), give the customs-approved use or treatment to which the applicant wishes to assign the goods, depending on the possibilities available in the particular case under the Code (re-export from the customs territory of the Community, entry for another customs procedure, placing in a free zone or free warehouse, destruction, or delivery to a charity). Where the new customs treatment is subject to authorisation, give particulars of such authorisation.

   Indicate if assignment to the treatment or use in question is requested prior to receipt of a decision on the application.

   Note: Where the goods remaining are for delivery to a charity, the name and address of that charity should be shown.

8. Give the usual trade description of the goods or their tariff description. The description must correspond to that used in the customs declaration referred to in box 2.

   State the number, kind, marks and identification numbers of packages. In the case of unpackaged goods, state the number of objects or indicate "in bulk".

9. Give the combined nomenclature code.

10. The quantity must be expressed in units of the metric system (kilograms, litres, square metres etc.).

13. List of circumstances which may give rise to repayment/remission (for guidance):

    Article 236: No customs debt/amount fixed at a level higher than that lawfully due;

    Article 237: Goods entered in error for a customs procedure involving the obligation to pay duties;

    Article 238: Goods refused because they are defective or do not comply with the contract;

    Article 239: Special situations resulting from circumstances in which no deception or obvious negligence may be attributed to the person concerned.

    Where the application is based on Article 239 of the Code, the special situation must be described in detail in an annex to the application.

    NB: Where the application is based on an Article of the Code other than Article 239 an explanatory annex may likewise be attached where necessary.
    When an annex is attached, indicate the number of pages in Box 12

Summary Sheet for O.E.C. Sequential No ____________Code ____________Year ___

Customs Office Claim No.	SAD No. & Date	Description	Tariff Code	Type of

TOTAL NUMBER OF DECLARATIONS		TOTAL AMOUNT TO BE REPAID

Application of Paragraph 20.17

Date of decision to repay/remit	Number and date of entry/declaration	Customs Office at which entry/ declaration lodged	CCT heading	Amount repaid or remitted (in ECU)	Description c specifying th duty being re

Signed: ______________________
Collecto

Approved Designated Customs Offices for Postal Traffic

Depot	Type of post	Tel	Fax
Special Distribution Services (SDS) **Newlands,** **Naas Road,** **Dublin 22.**	**Parcel**	**(01) 7057714**	**(01) 4594190**
Dublin Mail Centre (DMC) **Oak Road,** **Dublin 12.**	**Letter**	**(01) 7058718**	**(01) 4600570**