

# A Guide to Customs Export Procedures

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## Section 1: Introduction

### What is this guide about?

This guide is for anybody who plans to send goods from Ireland out of the European Union (EU). At present there are 27 Member States of the EU as follows: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden.

The United Kingdom withdrew from the EU on 31 January 2020. Further details on Brexit can be found on the Revenue website [here](#).

In the EU-UK Trade and Cooperation Agreement, tariff duties have been eliminated for trade between the EU and the UK where the relevant rules on origin are met. Further information on these rules can be found on the [Revenue website](#).

Provisions relating to Northern Ireland are covered by the revised Protocol to the Withdrawal Agreement effective from 1 January 2021. The effect of the Northern Ireland Protocol allows for goods originating in Northern Ireland to be treated as Union goods when trading with Ireland and vice versa.

This guide will help you get started on exporting and explains the various steps involved in the export procedure. If you are selling goods to customers based outside of the EU the information in this guide will be relevant to you.

Please note that to maximise the use of this guide you should read it in conjunction with the information and instructions available for download at [www.revenue.ie](http://www.revenue.ie).

### What does export mean?

In the context of this guide, export means sending goods from Ireland to a country outside the EU.

### **Why is Revenue interested in Exports?**

Revenue has an interest in exports for a number of reasons including:

- enforcing export restrictions and prohibitions
- ensuring that export licence requirements are met
- ensuring that EU regulations for export relief schemes are correctly applied
- preventing the unauthorised diversion of duty-free or VAT (Value-Added Tax) zero-rated goods to the home market
- ensuring that requirements for safety and security purposes have been adhered to
- collecting export statistics for the Central Statistics Office.

### **What law governs customs procedures relating to exports?**

The main legal provisions for the export of goods from the EU are contained in:

- [Regulation No. 952/2013 \(Union Customs Code\)](#)
  - [Implementing Regulation No. 2015/2447](#)
- and
- [Delegated Regulation No. 2015/2446](#).

### **Are there any prohibitions or restrictions on what you can export?**

The export of certain goods is prohibited or restricted. This means that certain goods may not be exported at all, while other goods may be exported only with a valid licence or authorisation. You will find information about goods that are prohibited or restricted on export in [Prohibitions and Restrictions](#). Certain prohibitions and restrictions apply to goods irrespective of their destination. Other prohibitions and restrictions do not apply to movements within the EU.

The following are the principal types of products that are prohibited or restricted on export:

- agricultural products
- certain food products
- dual use goods
- cultural goods

- drugs
- chemicals
- weapons
- counterfeit or pirated goods
- indecent articles, publications, video recordings
- CITES (Convention on International Trade in Endangered Species).

If you need further information about prohibitions or restrictions you should contact:

Prohibitions, Restrictions and Liaison Unit, Customs Division, 2<sup>nd</sup> Floor, Treasury Building, Dublin Castle, Dublin 2, D02 PD90. Telephone number: + 353 1 738 3676  
email [rcpr@revenue.ie](mailto:rcpr@revenue.ie)

### **Are there penalties for contravening export legal requirements?**

A person who exports, or attempts to export, any goods which are subject to a prohibition or a restriction, commits an offence. A person who commits such an offence is liable:

- on summary conviction
  - to a fine of €5,000 or
  - imprisonment for a term not exceeding 12 months or both
- on conviction on indictment
  - to a fine not exceeding €125,000 or
  - where the value of the goods, including the duty and tax payable, is greater than €250,000 to a fine three times that value or
  - imprisonment for a term not exceeding 5 years or both.

(Section 14 of the Customs Act 2015 refers)

There is also a system of administrative penalties for contravention of legal requirements set out in the Union Customs Code (UCC) and the Implementing and Delegated Acts. The penalties range from €100 to €2,000 depending on the contravention. For example, in cases where a person does not make a declaration, he or she is liable to a penalty of €2,000, whereas in cases in which a person makes

an incorrect or incomplete declaration, he or she is liable to a penalty of €100 per declaration.

(Section 40 of the Customs Act 2015 refers)

## Section 2: Export Declarations

### General

Export is one of a number of customs procedures for dealing with goods. Each of the procedures has its own rules. If you wish to use a procedure you must formally make a declaration to Revenue for that purpose.

### What is an export declaration?

An export declaration for customs purposes is the legal act, whereby a person indicates a wish to place goods under the export procedure.

### How do you make an export declaration?

You must lodge your customs declaration electronically, using Revenue's Automated Export System ([AES](#)), which is described later in this guide. You will find more information on [AES](#) on the Revenue website.

The customs declaration gives all the information needed about what are the goods and what is happening to the shipment. The declaration contains 54 boxes, but only some of them must be completed. You will find information about what parts to complete and why in the [AES trader guides](#).

### When do you need to complete an export declaration?

Revenue will require an export declaration if you:

- export goods to a non-EU country
- export goods to the special territories of the EU which are part of its [customs territory](#) but are not part of its [fiscal territory](#)
- export CAP goods to an entitled destination under the provisions of [Commission Regulation \(EEC\) No. 612/09](#)
- deliver goods tax exempt as aircraft and ship supplies, regardless of the destination of the aircraft or ship.



You do not have to make an export declaration for goods of Irish or EU origin which are in free circulation in Ireland that are being despatched to other EU Member States.

### **Types of Export**

There are three types of export:

- **Direct exports** - goods leave Ireland directly for their destination outside the EU.
- **Indirect exports** - goods leave Ireland, travel to one or more other Member State(s) and leave from there for a destination outside the EU.
- **Exports made under a Single Transport Contract** – in this case the goods leave Ireland and travel to one or more other Member State(s) from which they leave for their destination outside the EU (in the same way as indirect exports). However, they are treated as if they are direct exports and all customs formalities are completed in Ireland at the request of the declarant.

### **Single Transport Contract (STC)**

A STC may also be referred to as:

- a through bill of lading (for maritime)  
or
- a through air waybill (for air freight).

It is used where the commercial contract for the carriage of the goods is end-to-end.

An example of this would be where an exporter makes a booking with a freight forwarder to export goods from Dublin to Shanghai. The export will not move directly between these locations. The goods may be moved using various modes of transport (including by road) through any route determined by the freight forwarder or ocean carrier. The exporter or declarant may not be aware of the exact route. **It is not possible to request STC where the final exit from the EU is to be made by road.**

When STC is requested, it allows the Irish customs office to operate as both office of export and office of exit. As a result, the formalities of the office of exit are completed here in Ireland before the export starts its journey.

**Can you employ an agent to act on your behalf?**

You can appoint a representative to act on your behalf. The type of representation may be either direct or indirect. Direct representatives act in the name of, and on behalf of, another person. Indirect representatives act in their own name but on behalf of another person.

If you appoint an agent to act on your behalf this is normally as a direct representative. In this case the agent makes the declaration on your behalf (as the principal) acting in your name. This means you are deemed to be the declarant and are therefore liable for any customs debt.

## Section 3: Completing an Export Declaration

### What details must be declared?

The minimum data required for any type of customs declaration is provided for in legislation. If required data is missing from a declaration the AES system will generate a rejection message. A rejection will only show the first error that the AES system encounters. If there are further errors, the AES system will reject them one at a time.

Details that should be submitted include:

- the origin of goods
- the country to which the goods are being sent
- commodity codes
- the customs procedure codes
- value of the goods.

The exact requirements for each customs procedure are specified in the [AES Trader Guides](#).

### What is a Commodity Code?

The commodity code used for exports is an eight-digit number. This corresponds to a description of the item. Every product has a unique commodity code. A commodity code is required on all normal export declarations. It is entered in D.E. 18 09 000 000 (Commodity Code) of the customs export declaration. Commodity codes are set out in [TARIC](#).

### What is TARIC?

TARIC is a database managed by the European Commission and used by all Member States. It is updated daily and has a simulation date facility, which allows the user to search for a rate of duty on any given date.

In [TARIC](#) you will find information about:

- classifying your goods
- commodity code numbers

and

- rates of duty for any date that you may enter.

You can use TARIC to classify your goods by using:

- the description - typing in the description of the goods  
or
- by using the browse facility - viewing all sections or chapters.

It is important to keep up-to-date with changes in commodity codes, rates of duty and regulations related to your products.

### **What if you have trouble classifying your goods?**

If after studying TARIC you are unable to classify your goods for customs purposes or have queries regarding the classification of your goods, you can contact Classification, Origin and Valuation Unit. This Unit will offer an opinion on the classification of your product. You can also apply for a [Binding Tariff Information \(BTI\)](#), which is a tariff classification decision that is legally binding throughout the EU.

Contact details for Classification, Origin and Valuation unit:

- Telephone - + 353 1 738 3676 - 10:00 to 12:30 Monday to Friday (except Public Holidays)
- Address - Customs Division, Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary, E45 T611.
- [MyEnquiries](#)
- E-mail – [tarclass@revenue.ie](mailto:tarclass@revenue.ie)

### **What is a Binding Tariff Information (BTI)?**

BTI is an EU-wide system that provides traders with tariff classification decisions that are legally binding throughout the EU. BTI decisions are issued by the customs administrations in the various Member States.

The BTI database may be accessed at the following link - [BTI Database](#).

### **What are the benefits of BTI for Traders?**

The benefits of BTI for traders are as follows:

- Legal certainty regarding tariff classification decisions.
- The rules of classification are applied uniformly throughout the EU.
- A BTI may be invalidated due, for example, to a change in EU legislation. If approved, traders may be allowed a period of grace to complete any binding contracts entered into on the basis of that BTI.
- Revenue will advise traders if any classification changes occur that affect their BTI.

### **How do you obtain a BTI?**

You should submit your BTI application electronically on the eBTI system which can be accessed through the [EU Trader Portal](#).

Before you submit your BTI application you will require the following:

- A Revenue Online Service (ROS) Digital Certificate to access the EU Trader Portal. You will find more information on how to obtain a ROS Certificate in the [Guide to ROS](#).
- Be Registered for Customs & Excise (C&E) on ROS.
- An [Economic Operator Registration and Identification \(EORI\) Number](#).
- A full description of the product. This should give enough detail to identify the product being classified for customs purposes.

You should only apply for a BTI where you plan an import or export operation. An application should only be in respect of one type of product, that is goods, products or items relating to a single commodity code. You can find information on the application process on the [Revenue website](#).

### **What is a Customs Procedure Code?**

The customs procedure code describes the procedure or the economic regime under which the goods are to be exported. It is required on all export declarations and should be entered in D.E. 11 09 000 000 (Procedure) of the customs export declaration. A list of procedure codes for exports can be found in Sec. 2.16 & 2.17 of the [AES Codes List](#).

Usually goods are exported as a result of a straightforward sale to a customer overseas. However, there can be a number of other reasons why goods are exported including:

- goods going out on long-term loan or hire, to be returned eventually
- goods being temporarily exported for repair
- goods being re-exported after processing by an Irish or EU company.

Goods that are exported temporarily may be eligible for relief from duty when they are re-imported to Ireland or the EU. You must, however, inform Revenue of this at the time of exporting the goods. You can do this by using the appropriate customs procedure code. You cannot apply for this retrospectively. You can find more information on temporary export of goods on the [Revenue website](#).

It is important to use the correct customs procedure code when you declare your goods for permanent export. If you are VAT registered your customs declaration with the correct procedure code forms part of your evidence to support zero rating of the transaction.

### **How do you calculate the value of your exports?**

The method used is the Free On Board (FOB) method. This value is established by calculating the cost of the goods to the purchaser abroad, adjusted as follows:

The following should be **included**:

- export charges, if any, payable by the exporter arising from the export of the goods from Ireland, for example CAP charges or disease eradication levies
- costs, profits, expenses and so on, accruing up to the point of delivery of the goods on board the exporting ship or aircraft such as:
  - packing costs
  - inland freight charges
  - dock dues
  - loading and handling charges

- customs clearance charges
- all other costs profits and expenses, including insurance and commission.

The following should be **excluded**:

- Freight charges, transport insurance charges and so on, payable to transport the goods beyond the port or place of export from the State.
- Any sum receivable by the exporter by way of export refund or subsidy. If for example, a live animal valued at €500 is being exported to a non-EU country and the Department of Agriculture, Food and the Marine pays an export refund of €200, the value to be declared is €300.
- Any foreign Customs Duty payable on the goods after they are exported from the EU.

Any cash discounts and trade discounts granted to the purchaser abroad should also be deducted. The value of the goods should be entered in Box 46 of the customs export declaration.

If you need further information about valuation you should [contact Classification, Origin and Valuation Unit](#), Customs Division, Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary, E45 T611 or email [Origin&QuotaSection@revenue.ie](mailto:Origin&QuotaSection@revenue.ie).

## Section 4: Lodging an Export Declaration

### At what point in the export procedure do you need to lodge the Export Declaration?

An export declaration containing specific items relating to safety and security requirements must be lodged, using the AES system, in advance of an export movement. The exact time of lodgement depends on the nature of the cargo and how the export is being effected.

### What are the time limits to lodge an export declaration?

The time limits to lodge an export declaration in various situations are as set out in the following table:

<u>Containerised maritime cargo</u> (except short sea containerised shipping)	At least 24 hours before commencement of loading in the port from where the goods will leave the Union.
Movements not involving containerised cargo	At least 2 hours before the goods will leave the Union
<u>Short Sea Containerised Shipping</u>  <b>Movements between</b>  Greenland, Faroe Islands, Iceland, ports on the Baltic Sea, ports on the North Sea, ports on the Black Sea, ports on the Mediterranean and all ports of Morocco, all ports of the United Kingdom of Great Britain and Northern Ireland and of the Channel Islands and the Isle of Man. <b>and</b> The Union	At least 2 hours before the goods will leave the Union.
<u>Short Sea Containerised Shipping</u>  Movements with a duration of less than 24 hours <b>between</b> A territory outside the customs territory of the Union <b>and</b> The French overseas departments, Azores, Madeira and Canary Islands	At least 2 hours before the goods will leave the Union.



Air Traffic	At least 30 minutes prior to the departure from an airport in the Union.
Road and inland waterways	At least 1 hour before the goods will leave the customs office of exit.
Rail	<ul style="list-style-type: none"> <li>i. Where the train voyage from the last train formation station to the customs office of exit takes less than two hours, at the latest one hour before arrival of the goods at the place for which the customs office of exit is competent.</li> <li>ii. In all other cases, at the latest two hours before the goods are to leave the customs territory of the Union.</li> </ul>

**In practice for all modes of transport, the export declaration must be lodged far earlier than the time limits set out above. You must allow enough time for the office of export to perform risk analysis and grant the release of the goods for export.**

**Where should the export declaration be lodged?**

An export declaration should normally be lodged using the AES system to the customs office:

- responsible for supervising the place where the exporter is established
- or
- where the goods are packed or loaded for export shipment.

However, there are exceptions to the normal procedure above and where, for administrative reasons it cannot be applied, the declaration may be lodged:

- to any customs office in Ireland, which is competent to deal with the export procedure concerned
- or
- in another Member State where there are duly justified reasons, as described in the following paragraphs.

Duly justified reasons exist where the lodgement of a declaration at the normal customs office would require an economically unreasonable effort by the exporter and may include the following:

- a change of contract
- diversion of goods
- or
- loss of documents.

Duly justified reasons do not exist:

- in cases where the place for lodging a declaration through normal procedures is closed when the goods are about to be shipped
- or
- where a significant economic advantage accrues to the exporter by lodging the export declaration in another Member State in cases where agricultural refunds are due.

### **Who should lodge the export declaration?**

The person responsible for lodging the export declaration is the exporter, that is the person who has the power for determining that the goods are to be brought to a destination outside the customs territory of the Union and who may hold a contract with the consignee outside of the Union. As stated previously, you may appoint a representative to act on your behalf.

If the entity that has the power for determining that the goods are to be brought out of the Union is not based within the Union, then there has to be a contractual or business arrangement with a business partner who is established in the customs territory of the Union. This will be the person qualifying as an exporter and therefore, the person whose EORI number will have to be provided in D.E. 13 01 017 000 (Exporter Identification No) of the export declaration, assuming the responsibility corresponding to the provisions of Art. 15 UCC.

### **Are there any arrangements in place to cover a situation where electronic lodgement is not possible?**

If it is not possible to lodge an export declaration electronically because:

- AES is not available
- or
- the system being used to lodge the declaration is not working

Traders may be able to avail of fallback, further information is available on the [Revenue website](#).

### **What is the significance of the date of acceptance of an export declaration?**

The effective date for the export procedure is the date of acceptance by Revenue of the declaration. The goods must not be removed from the place of presentation until released by Revenue. The goods remain under Revenue supervision until they leave the customs territory of the EU. The date of acceptance is important because of the effect it can have on any export charges or refunds or on licensing requirements that may be in place.

### **Can you make an amendment to a declaration after it has been accepted?**

Yes. A declarant may be authorised to amend one or more of the details on the declaration up to three years after it has been accepted by Revenue. The amendment cannot have the effect of applying the declaration to goods other than those it originally covered. However, it should be noted that no amendment is permitted after Revenue has:

- informed the declarant that they intend to examine the goods
- established that the particulars in question are incorrect
- or
- released the goods for export.

### **What happens after your declaration has been accepted?**

When your customs declaration has been accepted by AES (see information in [Section 5](#)) you will be notified of the routing for your goods. There are three

different routings, green, orange and red and the characteristics of each are as follows:

- **Green Routing** – indicates that your goods have been cleared by Revenue on the basis of the export declaration received.
- **Orange Routing** – indicates that your goods have been selected for a documentary check and you must furnish Revenue with all relevant documents, before your goods can be cleared. If everything is in order Revenue will finalise the export declaration on the AES system.
- **Red Routing** – indicates that your goods have been selected for a documentary check and a physical examination. Revenue will check to ensure that the goods declared on the export declaration correspond to the actual goods. If everything is in order Revenue will finalise the export declaration on the AES system.

### **What is a PBN?**

A Pre-Boarding Notification (PBN) is a 'virtual envelope' where the details of the Master Reference Numbers (MRN's) of all the customs declarations relating to the goods are held together in one place. Each PBN has a unique identifier called the PBN ID.

A PBN may be required in order for commercial vehicles to board a ferry that travels between Ireland and Great Britain. Detailed instructions on how to create or request a PBN are available on the [Revenue website](#).

## Section 5: Automated Export System

### What is Automated Export System (AES)?

All customs declarations for export must be lodged electronically. AES is the system used for the completion of customs related procedures in an electronic format. The system handles the validation, processing, duty accounting and clearance of declarations to Revenue for customs purposes. The system also checks updated data format, validations and prohibitions and restrictions. You can find further information on [AES](#) on the Revenue website.

### How do you make an electronic export declaration using AES?

A trader and/or their Customs agent must be approved by the eCustoms Helpdesk and be in receipt of a digital certificate from ROS in order to make an electronic declaration.

**All traders must also have an EORI number if exporting goods regularly and this is the only number that will be accepted on a customs declaration.**

[AES Trader Guides](#) contain instructions for users of the AES system. General information on the operation of AES can be obtained from the eCustoms Helpdesk at [ecustoms@revenue.ie](mailto:ecustoms@revenue.ie).

### CONTACTS

Office of the Revenue Commissioners,   **Phone:** + 353 1 738 3677  
eCustoms Helpdesk,  
Government Offices,                      **Email:** [ecustoms@revenue.ie](mailto:ecustoms@revenue.ie)  
St. Conlon's Road,  
Nenagh,  
Co. Tipperary.  
E45 T611

### **Who must make an electronic export declaration using AES?**

AES will require all parties involved in the export process to play their part. Further information on the supply chain roles and responsibilities is available on the [Revenue website](#).

AES has changed the process flow to confirm exit of goods from the EU. There is now an Arrival at Exit message (IE507) and Exit Notification message (IE590) required to be lodged. Further information is available on the [Revenue website](#).

## **Section 6: Indirect Exports**

### **What is an Indirect Export?**

AES is the system used for the control of indirect exports. These are goods that are exported from one Member State (office of export) but that exit the EU through another Member State (office of exit). An example of an indirect export is where goods leave Dublin, are flown to Paris and are then flown onwards to the United States. In this scenario, Ireland is the country of export and Dublin Airport is the office of export. France is the country of exit and Charles De Gaulle Airport in Paris is the office of exit. Irish and French customs communicate electronically with each other using AES in relation to this indirect export.

### **How does AES process indirect exports?**

Where an export declaration is lodged to AES and the office of exit is in another Member State (you will find office of exit codes in [EUROPA COL list](#)) the export movement will be automatically processed through AES. AES generates a Master Reference Number (MRN) (see below) which is notified electronically to the declarant.

The customs office of export will send a message to the office of exit that the goods are on their way. On arrival of the goods at the office of exit, the Arrival at Exit message (IE507) should be lodged by the [Trader at Exit](#). The creation of a PBN will satisfy this requirement for RoRo traffic. For Lift On Lift Off (LoLo) and air

movements the Export Release Verification Service ([EVRS](#)) can be used to fulfil this requirement.

Once it has been confirmed that goods have been released for export by Customs the Carrier at Exit will need to confirm exit by submitting an Exit Notification message (IE590). For RoRo traffic the Carrier at Exit can provide the National Intelligence Management System (NIMS) manifest to Revenue. For LoLo and air movements the [Carrier at Exit](#) can confirm exit using EVRS or lodge the IE590 message to AES.

### Master Reference Number (MRN)

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

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

Field	Content	Field type	Examples
1	Last two digits of year of formal acceptance of import/export movement (YY).	Numeric 2	11
2	Identifier of the country from which the movement originates.	Alphabetic 2 (ISO alpha 2 country code)	IE
3	Unique identifier for the export movement per year and country.	Alphanumeric 13	9876AB8890123
4	Check digit.	Alphanumeric 1	5



## **Section 7: Authorised Economic Operator**

### **What does Authorised Economic Operator (AEO) status mean and how can it benefit me?**

AEO status is a certified standard authorisation issued by customs administrations in the European Union (EU). It certifies that a business has met certain standards in relation to:

- safety and security
- systems to manage commercial records
- compliance with customs rules
- financial solvency
- practical standards of competence or professional qualifications.

This is primarily a trade facilitation measure that recognises reliable operators and encourages best practice in the international supply chain.

### **What are the benefits of AEO status?**

- AEOs may lodge export declarations using the reduced data requirements with regard to safety and security.
- AEOs are recognised worldwide as safe, secure and compliant business partners in international trade.
- AEOs are given a lower risk score in risk analysis systems when profiling.
- If physical controls are to be conducted, AEOs will be given priority treatment.
- Mutual recognition of AEO programs under Joint Customs Co-operation Agreements can result in faster movement of goods through third country borders.
- AEOs are in a stronger position to benefit from simplified procedures.
- Comprehensive Guarantee reduction or waiver

Because AEO traders have increased safety and security standards they may also benefit from:

- reduced theft and losses
- fewer delayed shipments

- improved planning
- improved customer loyalty
- reduced security and safety incidents
- reduced crime and vandalism
- improved security and communication between supply chain partners.

### **Are there different types of AEO authorisation?**

Yes. There are two different types of AEO authorisation as follows:

- AEO authorisation – customs simplifications - this allows economic operators to benefit from simplifications provided for under the customs rules.
- AEO authorisation –safety and security- this allows economic operators to benefit from facilitations of customs controls relating to safety and security at the entry into the customs territory of the EU.

It is possible for an economic operator to hold both authorisations - this allows economic operators to benefit from both customs simplifications and facilitations as described above.

### **How do you apply for AEO status?**

Application for AEO status is open to all economic operators established within the EU. An economic operator is a person who in the course of his business is involved in activities covered by customs legislation.

Economic operators must meet the following qualifying criteria to be granted AEO status:

- have an appropriate record of compliance with customs requirements
- have a satisfactory system of managing commercial and, where appropriate, transport records which allow appropriate Revenue controls
- have proven financial solvency
- have appropriate safety and security standards
- be able to demonstrate practical standards of competence or professional qualifications

Applications for AEO are made through the EU AEO portal and further information may be obtained by contacting [aeo@revenue.ie](mailto:aeo@revenue.ie).

## **Section 8: Economic Operators Registration and Identification (EORI) System**

### **What is EORI?**

Every trader who interacts with customs authorities in any Member State of the EU is allocated a unique reference number called an EORI number. This reference number will be valid throughout the EU. It will serve as a common reference number for the trader's interaction with the customs authorities of any Member State. This number must be used by traders on all export declarations. It is also used when exchanging information between the customs authorities of the EU and between customs and other bodies for example statistical authorities. Traders are advised not to apply for more than one EORI number. For convenience Revenue has aligned the EORI number to the VAT number.

### **How does EORI work?**

The EORI system has two separate and distinct elements to it, one at national or Member State level and one at EU level.

#### **(a) National EORI system**

At national level, each customs authority assigns a unique EORI number to each trader who interacts with customs. Traders must use this number in all customs declarations lodged by them or on their behalf in any Member State.

#### **(b) Central EU EORI database**

Revenue is obliged to provide details to the European Commission of all those traders who have been assigned an EORI number. These details are held on a central EU database maintained by the European Commission, which also contains similar information provided by the other 26 Member States.

Third parties can view certain limited details of all EORI registered traders (EORI number, name and address) on the central EU database. This allows a third party who is carrying out some customs activity (such as making a customs declaration) on behalf of a trader to look up the EORI number. Third

parties may confirm the validity of all EORI numbers on the [database](#).  
However, third parties can access information stored on the database only where a trader has given specific consent to publication of those details.  
Revenue will not publish any information on the EU database without the trader's consent.

**What should a trader who has not been assigned an EORI number do?**

Any trader who hasn't already been assigned an EORI number and wishes to export goods should contact the eCustoms Helpdesk, email [ecustoms@revenue.ie](mailto:ecustoms@revenue.ie), telephone + 353 1 738 3677, to have an EORI number assigned before making the customs declaration.

## Section 9: Accompanying Documents

### **What documents should accompany the customs export declaration?**

Revenue may require [exporters](#) to produce transport documents, licences or documents relating to the previous customs procedure when the export declaration is orange-routed or red-routed by AES.

All documents must be retained for the purpose of post-clearance checks for a period of three years from the end of the year in which an export takes place. Where a single item is presented in two or more packages, Revenue may also request a packing list or equivalent document indicating the contents of each package.

### **What is an export licence?**

An export licence is a document issued by the relevant government department authorising the export of restricted goods. An export licence may be needed for any goods and can range from live animals and animal products to endangered species and cultural goods. The export of ozone depleting substances, dual-use goods, arms and ammunition and other military goods are also controlled. A Common Agricultural Policy (CAP) licence will probably be required whenever an export refund is being claimed.

### **How do you know if you need a licence?**

You should check your goods on [TARIC](#) to see if a licence is required. As licences are required for a range of items, you should also check with the relevant government department as to whether one is required. The following licences are those commonly required for exports:

- CAP licences are usually needed for the export of foodstuffs, whether as raw materials or processed products. They are issued by the Department of Agriculture, Food and the Marine and controlled by Revenue. The Department of Agriculture, Food and the Marine will tell you if a licence is required. Their general contact number is +353 1 607 2000 or 076 1064 400, or you can visit

their website at [www.agriculture.gov.ie](http://www.agriculture.gov.ie). If a licence is required and is not presented at the time of export, the consignment will not be released for export. You should note that the country of destination is a factor in whether or not a licence may be required. CAP goods declared for one country of destination may need a licence, whereas the same consignment going to another country may not.

- An export licence from the Department of Enterprise, Trade and Employment may be needed for the export of:
  - military, security and paramilitary equipment, firearms, ammunition, explosives and related goods to all destinations, including other EU Member States
  - dual-use goods (a wide range of civil goods that can have a military application) to destinations outside the customs territory of the Union
  - highly sensitive dual-use goods to all destinations, including other EU Member States
  - goods that you are aware, or about which you have been informed, may be for use in connection with chemical, biological or nuclear weapons
  - goods being exported to countries that have UN, EU or OSCE (Organisation for Security and Co-operation in Europe) sanctions currently imposed against them.

In addition, many less sensitive goods being exported to less sensitive destinations may be covered by a global export licence. You can contact the Department of Enterprise, Trade and Employment (Trade Licencing and Control Unit) on + 353 1 631 2121, email [exportcontrol@enterprise.gov.ie](mailto:exportcontrol@enterprise.gov.ie) or visit their website: [Department of Enterprise, Trade and Employment](#) for further information. You can also visit [Access2Markets](#) for further information on export markets outside the EU. If a licence is required and is not presented, the goods may be seized.

- A licence from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media is required for the export of certain cultural or heritage items from Ireland. You can contact the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (Cultural Policy and Institutions Unit), New Road, Killarney, Co. Kerry on + 353 64 662 7300, email [Cultural.Institutions@tcagsm.gov.ie](mailto:Cultural.Institutions@tcagsm.gov.ie) or visit their website: [Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media](#) for further information.



## Section 10: Miscellaneous

### **Are there any export taxes payable?**

Currently there are no export taxes, duties or levies in force on goods exported from the EU.

You should note that the European Commission may impose export taxes on certain CAP goods at very short notice to respond to market conditions. This can occur for various reasons but is most likely to happen at times of shortage of particular products, for example due to a poor harvest.

**However, you may have to pay import duties in the country of destination.**

### **Will you have to pay VAT on exports to a Third Country?**

No. A zero rate of VAT applies to exported goods on condition that they are to be transported to a place outside the EU.

You will find further information about the VAT treatment of exports in the [VAT section](#) of the Revenue website.

### **What are Export Preferences?**

In order to help the export trade of the EU, trading agreements with certain countries have been put in place. These allow originating exports from the EU to enter the destination country at a reduced or nil rate of duty. These arrangements are not in place with every country – the destination country has to be a signatory to these agreements. Countries with which the EU has signed preferential trade arrangements are as follows:

Albania	Mexico
Algeria	Moldova
Andorra	Montenegro
Bosnia-Herzegovina	Morocco
Canada	Nicaragua

Ceuta	North Macedonia
Chile	Norway
Colombia	Panama
Costa Rica	Peru
Ecuador	Serbia
El Salvador	Singapore
Faroe Islands	South Africa
Georgia	South Korea
Guatemala	Switzerland
Honduras	Syria
Iceland	The Palestinian Authority of the West Bank and Gaza Strip
Israel	Tunisia
Japan	Turkey / Türkiye
Jordan	Ukraine
Kosovo	United Kingdom
Lebanon	African, Caribbean and Pacific (ACP) countries
Liechtenstein	EU Overseas Countries and Territories (OCT)
Melilla	Generalised System of Preferences (GSP) countries

For goods to qualify for export preference schemes they must comply with strict rules of origin. You will find further information about the preference agreements that are in place, the goods that are eligible and the preferential rates of duty in place in [Preferential and non-preferential origin](#) on the Revenue Website.

### **What is meant by the "origin" of the product or goods?**

In order for exported products to qualify for export preferences, they must have EU preferential origin and therefore have met the required origin rule.

The rules vary according to the product and the preferential trade agreement concerned. The rules require that the product is wholly produced in the preference country or that it has been manufactured there in accordance with particular rules.

## What is the Registered Exporters System (REX)?

For preferential exports to Great Britain, Canada, Japan, Vietnam, Comoros, Madagascar, Mauritius, the Seychelles, Singapore, Zimbabwe and the Ivory Coast, exporters registered in the [REX system](#) make out origin/invoice declarations/statements. For consignments not exceeding €6,000 registration is not necessary.

Applications to register in REX can be submitted to Classification, Origin and Valuations Unit, Customs Division, Nenagh, Co. Tipperary.

The rules vary according to the product and the preferential trade agreement concerned. The rules require that the product is wholly produced in the preference country or that it has been manufactured there in accordance with particular rules.

## Further information

You will find further information

- in [Preferential and non-preferential origin](#) on the Revenue website.
- by contacting Classification, Origin and Valuation Unit, Customs Division, Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary, E45 T611. Tel: +353 1 738 3676 - 10:00 to 12:30 Monday to Friday (except Public Holidays)
- by email at [Origin&QuotaSection@revenue.ie](mailto:Origin&QuotaSection@revenue.ie).

Irish exporters can get EUR1 and ATR certificates at any of the following Revenue offices:

### Dublin

New Custom House  
Promenade Road  
Dublin 3

Tel: +353 1 877 6200  
Email –  
[nchfrontdesk@revenue.ie](mailto:nchfrontdesk@revenue.ie)

### Cork

Revenue House  
Assumption Road  
Blackpool  
Cork

Tel: +353 21 602 7000

### Waterford

Government Offices

Tel: +353 51 862 100

The Glen  
Waterford

**Limerick**

Sarsfield House  
Francis Street  
Limerick

Tel: +353 1 738 3630

**Galway**

Geata na Cathrach  
Fairgreen  
Galway

Tel: +353 91 547 700

**What is an ATA carnet?**

ATA carnets are instruments, which may be used to simplify customs clearance of goods being temporarily exported for a specific purpose for example:

- for displays
- exhibitions and fairs
- professional equipment
- commercial samples.

The ATA carnet replaces normal customs declarations at export and re-import. They also replace normal customs documents and security requirements in many countries worldwide into which the goods are being temporarily imported.

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

- exported for process or repair
- exported by post
- not in free circulation before export from the EU.

The Dublin Chamber of Commerce issues ATA carnets in Ireland. A guarantee or a deposit from the exporter will be required.

**Further information**

You will find further information

- in [ATA carnets – temporary admission and export of certain goods](#) on the Revenue website
- by contacting Authorisations and Reliefs Unit, Customs Division, Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary, E45 T611. Telephone: + 353 1 738 3676 - 10:00 to 12:30 Monday to Friday (except Public Holidays)
- by email at [customsreliefs@revenue.ie](mailto:customsreliefs@revenue.ie).

### **What is Outward Processing**

Outward Processing (OP) allows EU goods to be exported outside the European Union (EU) for processing or repair and then be re-imported to the EU with only the cost of the processing/repair being charged on the goods at re-importation.

### **How can you get Outward Processing Relief**

Outward Processing is granted only to natural persons or legal persons established in the EU. You must be the person carrying out the process or arranging for it to be carried out. You must have an authorisation to do so.

### **Applications and further information**

You should make your application for outward processing electronically using the [Customs Decisions System \(CDS\)](#).

You will find further information on the OP procedure and the application process in [Outward processing](#) on the Revenue website or by contacting Economic Procedures, Authorisations and Reliefs Unit, Office of the Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary, email [revcep@revenue.ie](mailto:revcep@revenue.ie).

### **What is Returned Goods Relief?**

You can re-import goods that were originally exported from the EU and qualify for relief from the payment of Customs Duty and Value-Added Tax. This is called Returned Goods Relief. The goods must be re-imported within three years from the

date of export and must be in the same condition as when they were exported in order to qualify. Returned Goods Relief can be used if your overseas customer needs to return goods to you, that is if they are damaged or are not what they originally ordered.

### **How can you obtain Returned Goods Relief?**

You do not need an authorisation to obtain Returned Goods Relief. In order to support your claim for Returned Goods Relief, you must be able to prove to Revenue that the goods were originally exported from the customs territory of the EU. You must also establish their “duty status” at the time of original export, that is whether or not the goods were originally imported to the EU at a reduced or nil rate of duty because of their use for a particular purpose for example under the end-use procedure.

### **Further information**

You will find further information:

- in [Goods re-imported into the European Union](#) on the Revenue website
- by contacting the Authorisations and Reliefs Unit, Customs Division, Government Offices, St. Conlon’s Road, Nenagh, Co. Tipperary, E45 T611. Telephone: + 353 1 738 3676 - 10:00 to 12:30 Monday to Friday (except Public Holidays)
- by email at [customsreliefs@revenue.ie](mailto:customsreliefs@revenue.ie).

### **Your Goods have been seized. What can you do?**

Goods may be seized by Revenue if there is evidence that a false declaration has been knowingly made. Seized goods may be validly claimed by the person from whom they have been seized, or by their owner, or by a person authorised by him or her. To be valid, a claim must:

- be made within one calendar month from the date of seizure
- be made in writing

- be addressed to the officer who seized the goods or to the District Manager in whose area the goods were seized or, to Revenue, Investigations and Prosecutions Division, Áras Áiligh, Bridgend, Co. Donegal
- clearly state the claimant's full name and address.

When a valid claim is received, Revenue may:

- offer settlement terms or
- institute legal proceedings for the forfeiture of the goods.

If a valid claim is not received, the goods are by law deemed to be forfeit to the State and Revenue may dispose of them.

When an excise offence is committed, in addition to seizure of the goods, the offender is liable to prosecution.

### **Can you appeal a decision made by Revenue?**

Where Revenue proposes to take a decision that will adversely affect a person (for example a refusal of an authorisation), that person must be given an opportunity to express their point of view before the decision is taken. This principle is known as "right to be heard". Where this principle is availed of and the decision remains the same, it may be appealed. In such an event, Revenue will inform the person affected of this fact and outline the appeal procedures to him or her at the time of refusal.

When making an appeal you should set out in writing the basis for your appeal. You should enclose the related documents and forward it to the person from whom you have received the written decision within 30 days of that decision. You should note that the lodging of an appeal does not suspend the collection of customs debt. You will find further information about appeals in [Customs appeals](#) on the Revenue website.

### **Further information**

If you need further general information about customs export procedures, you should contact us by:

- email at [exportpolicy@revenue.ie](mailto:exportpolicy@revenue.ie)
- [MyEnquiries](#)
- Telephone at + 353 1 738 3676 - 10:00 to 12:30 Monday to Friday (except Public Holidays)

Note that Revenue cannot guarantee the security of personal and sensitive data sent in plain text using standard email.



## Appendix 1 – Definitions

**“Union Customs Code”** refers to Regulation (EU) No. 952/2013 of the European Parliament and of the Council of 9 October 2013.

**“Customs declaration”** means the act whereby a person indicates in the prescribed form and manner a wish to place goods under a given customs procedure. For the purpose of this manual, a customs declaration means a customs export declaration.  
*(Article 5(12) of the Union Customs Code)*

**“Customs Territory of the Union”** The Customs Territory of the Union is defined by Article 4 of the Union Customs Code.

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

- the territory of the Kingdom of Belgium
- the territory of the Republic of Bulgaria
- the territory of the Czech Republic
- the territory of the Kingdom of Denmark, except Faeroe Islands and Greenland
- the territory of the Federal Republic of Germany, except Heligoland and Buesingen
- the territory of the Republic of Estonia
- the territory of Ireland
- the territory of the Hellenic Republic
- the territory of the Kingdom of Spain, except Ceuta and Melilla
- the territory of the French Republic, except the French overseas countries and territories to which the provisions of Part Four of the TFEU apply
- the territory of the Republic of Croatia
- the territory of the Italian Republic, except the municipality of Livigno
- the territory of the Republic of Cyprus, in accordance with the provisions of the Act of Accession

- the territory of the Republic of Latvia
- the territory of the Republic of Lithuania
- the territory of the Grand Duchy of Luxembourg
- the territory of the Republic of Hungary
- the territory of the Republic of Malta
- the territory of the Kingdom of the Netherlands in Europe
- the territory of the Republic of Austria
- the territory of the Republic of Poland
- the territory of the Portuguese Republic
- the territory of the Republic of Romania
- the territory of the Republic of Slovenia
- the territory of the Slovak Republic
- the territory of the Republic of Finland
- the territory of the Kingdom of Sweden

The following territory, including the territorial waters, internal waters and airspace, situated outside the territory of the Member State is, taking the conventions and treaties applicable to it into account, considered to be part of the customs territory of the Union:

FRANCE - The territory of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963

CYPRUS - The territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia as defined in the Treaty concerning the Establishment of the Republic of Cyprus.

**“Declarant”** means the person lodging a customs declaration, a temporary declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification in his or her own name or the person in whose

name such a declaration or notification is lodged. (*Article 5(15) of the Union Customs Code*).

**“EFTA”** The EFTA countries are Iceland, Norway, Switzerland and Liechtenstein.

**“Exporter”** means

- (a) a private individual carrying goods to be taken out of the customs territory of the Union where these goods are contained in the private individual’s personal baggage
- (b) a person established in the customs territory of the Union who has the power to determine and has determined that the goods are to be taken out of that customs territory
- (c) in other cases, any person established in the customs territory of the Union who is a party to the contract under which goods are to be taken out of that customs territory.

*(Article 1(19) of the Delegated Act)*

**“Fiscal territory of the Union”** The Fiscal territories of the Union are those territories of the Union that impose the agreed minimum rates of Excise Duties on beers, spirits, hydrocarbons and tobacco products and impose VAT, that is the customs territory of the Union excluding the Aland Islands (Finland), the Canary Islands (Spain), the French Overseas Departments (French Guiana, Guadeloupe, Martinique, Mayotte, Saint Martin and Reunion), the Italian waters of Lake Lugano, Campione d’Italia (Italy) and Mount Athos also known as Agion Poros (Greece).

## Appendix 2 – Further Information

This guide supports the separate instructions, which are already in use for various export procedures and should be read in conjunction with the following information and instructions:

### **Instructions/Guides**

[AES Trader Guides](#)

[Classification of goods](#)

[Binding Tariff Information \(BTI\)](#)

[Control and Examination of Baggage](#)

[Customs Warehouses](#)

[Exportation of dual-use goods](#)

[Inward Processing \(IP\)](#)

[Origin](#)

[NCTS Traders Guide - Guide to assist traders in the use of NCTS](#)

[Outward Processing \(OP\)](#)

[Customs end-use](#)