



Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

CUSTOMS SIMPLIFICATIONS UNDER UCC

Customs Consultative Committee
Thursday 20th September 2018



CUSTOMS SIMPLIFICATIONS

- Allowed under UCC and can be availed of - if deemed suitable
- For compliant economic operators
- Linked with placement of goods under a customs procedure
- The use of Customs Simplifications except in specific circumstances is dependent upon an **AUTHORISATION**



Legislative References

- Title V of the Code and includes;
- **Simplified Declaration (SD)** Article 166 UCC, Article 145 DA & Articles 223-224 IA
- **Entry in the Declarant's Records (EIDR)** Article 182 UCC, Article 150 DA & Articles 233-235 IA
- Centralised Clearance (CC) Article 185 UCC, Article 149 DA & Articles 229-232 IA
- Self-Assessment (SA) Article 185 UCC, Articles 151-152 DA & Article 237 IA



Simplified Declaration (SD)

- Allows goods to be placed under a customs procedure using SD
- Two step procedure: particulars or documents can be missing at time of release of goods
- SD followed by the Supplementary
- SD + Supplementary = 'single indivisible document' (Art. 167(4) UCC)
- Possibility to waive Supplementary Declaration in specific cases
- Regular use – Authorisation required



Entry in the Declarants Records (EIDR)

- Authorises holder to lodge customs declaration data into their own system
- This data must be at the disposal of customs authorities in the declarants system when a declaration is lodged
- Data must allow identification of the audit trail of each operation
- Reconciliation – Declaration/Supplementary to Revenue at the end of a specified period
- Possibility to waive the Supplementary Declaration in specific cases



Entry in the Declarants Records (EIDR) contd.

- Presentation notification to Revenue is obligatory unless granted presentation waiver
- Must be AEOC to be granted Presentation Waiver in EIDR
- Some customs procedures exempted from EIDR
- Control Plan is mandatory for EIDR



Centralised Clearance (CC) Self Assessment (SA)

- **CC**
- Will allow holder to lodge a customs declaration in Member State where he is established for goods presented in another Member State. Currently – Single Authorisation for Simplified Procedures (SASP)
- **SA**
- Will authorise an AEOC to carry out certain customs formalities normally carried out by customs authorities to determine amount of import/export duty payable and perform certain controls under customs supervision



Application process

- Through the CDS
 - Application form can be viewed at www.revenue.ie along with basic information and contact details – a Self Assessment Questionnaire is also available on request
 - Application accepted by SP section following some mandatory checks
 - File sent to Revenue Officers for evaluation
 - Evaluation report to SP section for final decision
 - Revenue will monitor the use of the authorisation closely



Potential Benefits?

- Offers alternative to standard procedure
- May address specific needs in relation to flow of type of goods declared
- Less data to be presented to Revenue before release of goods
- Reduces the admin burden for trade and MS
- Speed up the clearance process and logistics operations
- Reduces costs for Economic Operators
- Closer liaison between trader and Revenue



Simplified Procedures Info

- New applications are submitted through the CDS
- Queries on applications can be submitted to Revenue using 'My Enquiries', category "C&E/Simplified Procedures"
- SAQ is also available in respect of EO applications

- Further Information at

<https://www.revenue.ie/en/customs-traders-and-agents/simplified-customs-procedures/simplified-declaration-procedure-for-imports.aspx>