



Revenue



Cáin agus Custaim na hÉireann  
Irish Tax and Customs

# Customs Consultative Committee

20/9/'18

Easing the Customs Burden

# Introduction



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- Customs Special Procedures
- Transit Simplifications
- Comprehensive Guarantee



# Types of Special Procedures

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- Inward Processing
- Outward Processing
- Customs Warehousing Procedure
- End Use
- Temporary Admission



# Special Procedures contd.

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- All applications for a special procedure should be made on the Customs Decisions Management System (CDMS)
- Certain criteria to be met
- A comprehensive guarantee authorisation is required



# Inward Processing

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- IP allows for non-Union goods (raw material) to be brought into the Union with duty and VAT suspended.
- The raw material is used in the manufacturing of a processed product.
- This processed product is then either re-exported or released into free circulation



# Inward Processing Contd.

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- Two means to release to free circulation are now available to discharge the IP procedure;
  - Duty and VAT calculated on the processed (finished) product.
  - Duty and VAT calculated on the originally imported raw material when releasing the processed product to free circulation.



# Outward Processing

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- OP allows Union goods to leave the customs territory for processing
- The amount of import duty is based only on the cost of the processing outside of the Union



# Customs Warehouse Procedure

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- Customs Warehouse Procedure allows goods to be stored upon entry to the Union with duty and VAT suspended.
- Duty and VAT paid when the goods are released to free circulation from the Warehouse or
- The liability is discharged when the goods are re-exported outside of the Union.





# End Use Procedure

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- End Use allows for goods to be brought into the Union at a preferential duty rate if the goods are assigned to a specific use.



# Temporary Admission

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- Temporary Admission allows goods to be temporarily imported free from payment of Customs duty and VAT
- Goods cannot be altered
- Security provided or duty paid on deposit



# Simplified Transit

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- Authorised Consignor (ACR) can carry out transit operations without presenting the goods at the customs office of departure.
- Authorised Consignee (ACE) can receive goods entered for the transit procedure at an approved location (temporary storage facility) without presenting the goods at the customs office of destination.



# Temporary Storage Facility (TSF)

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- A customs approved place inside or outside the approved area of a sea or airport, where non-Union goods are placed in storage prior to being placed under a customs procedure or re-exported.



# Authorisations

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In order to be authorised to operate TSF the following authorisations are required

- ❑ Temporary Storage Facility Authorisation
- ❑ Comprehensive Guarantee Authorisation
- ❑ Possibly an 'Authorised Consignee' (ACE) Authorisation



# What is a Comprehensive Guarantee ?

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- It can cover both debt that has been incurred and debt that may be incurred
- It covers more than one SAD
- It can cover more than one procedure
- Waivers/Reductions available subject to meeting certain criteria

# Further information & Contacts

- Further information available at [www.revenue.ie/customs](http://www.revenue.ie/customs) traders and agents or Contact

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| <a href="mailto:revcep@revenue.ie">revcep@revenue.ie</a><br>Phone: Rose Finn<br>(067) 63204  | <a href="mailto:customsreliefs@revenue.ie">customsreliefs@revenue.ie</a><br>Phone: Janice Perry<br>(067) 63229   | <a href="mailto:aeo@revenue.ie">aeo@revenue.ie</a><br>Phone: Mary Long<br>(067) 63335 |
| <ul style="list-style-type: none"><li>- Inward Processing</li><li>- Outward Processing</li><li>- Customs Warehouse</li><li>- End Use</li></ul> | <ul style="list-style-type: none"><li>- Temporary Admission</li><li>- Temporary Storage Facilities</li><li>- Authorised Consignee</li><li>- Authorised Consignor</li></ul> | <ul style="list-style-type: none"><li>- Comprehensive Guarantee</li></ul>             |



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Thank you for your  
attention

Breda Kennedy

[breda.kennedy01@revenue.ie](mailto:breda.kennedy01@revenue.ie)

067 63109