



# Customs Consultative Committee

23<sup>rd</sup> September 2020

Special Procedures & Comprehensive Guarantee

Customs Simplifications

AEO

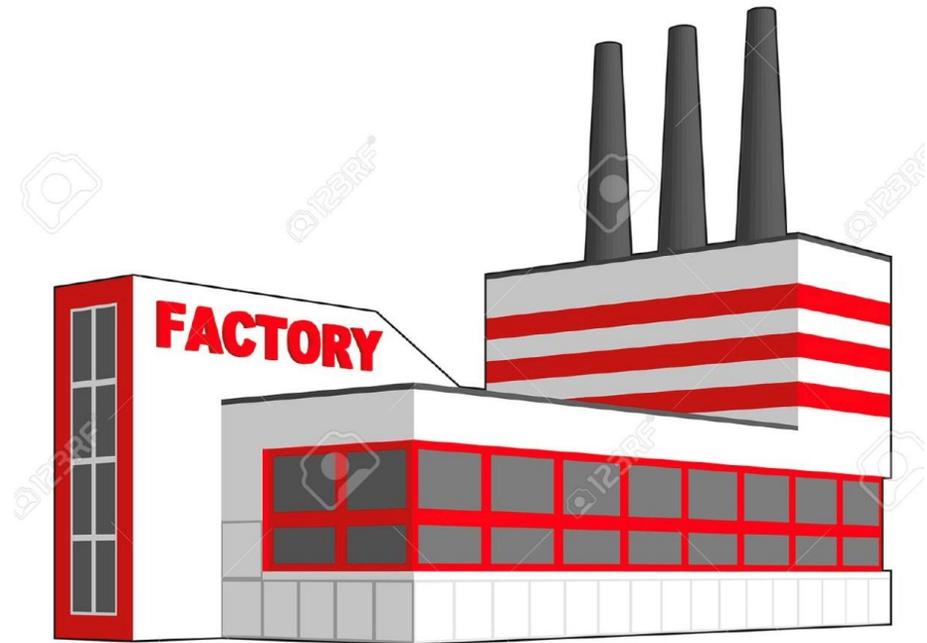
Paul Hearty  
Simplifications and Compliance Unit

Breda Kennedy  
Authorisations & Reliefs Unit



# INWARD PROCESSING

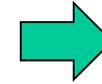
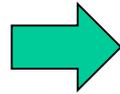
Raw  
Material



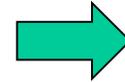
Processed  
Product



# OUTWARD PROCESSING



# OUTWARD PROCESSING CONTD.



Duty is based on the cost of the processing only and not on the suit as it is made from EU material

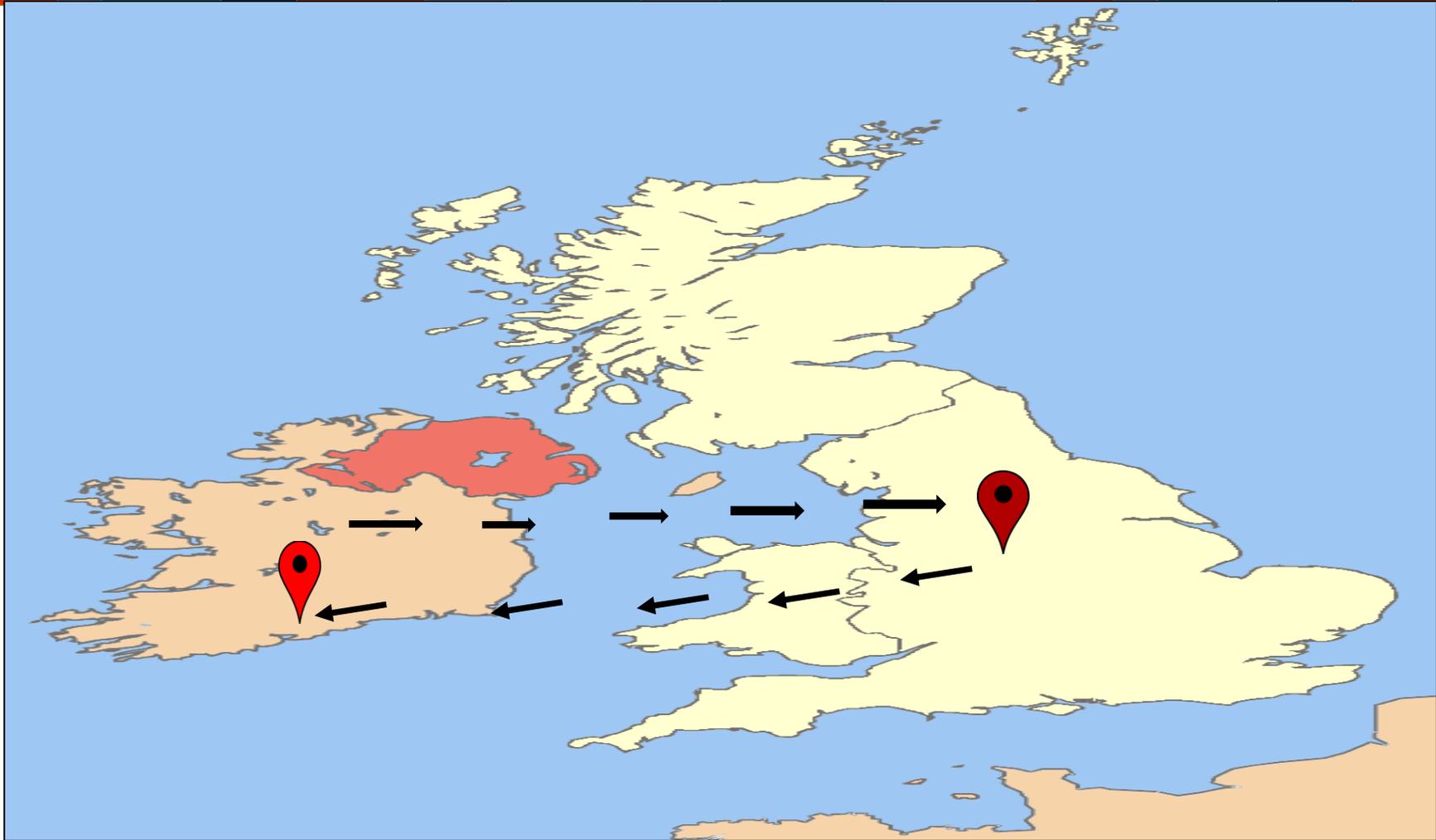
# Customs Warehousing

Duty Suspended until  
goods released to Free  
Circulation

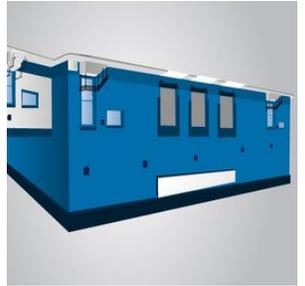


No time limit

# Temporary Admission



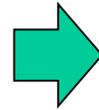
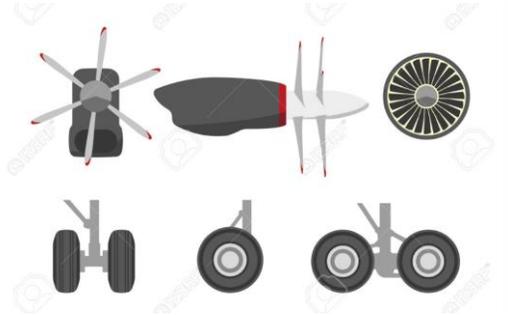
Trade  
Show in  
Cork



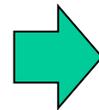
UK  
Supplier



# End Use



Preferential duty rate once goods are put to proper end



# Comprehensive Guarantee

Cash Deposit



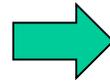
OR

Undertaking from  
Financial Institution



# Submitting an application Customs Decision System

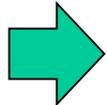
**Revenue.ie:**



**Processing goods, end-use and  
warehousing**

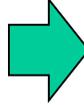


**Outward processing**



## How to apply for authorisation

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



## How to access the CDS

Economic operators can access the system in the [European Union trader portal](#)<sup>↗</sup>. To lodge an application, you must be authenticated in the trader portal. This is handled by the Uniform User Management and Digital Signature system (UUMDS) together with ROS.

# Visit of local Customs Officer





# LODGING A CUSTOMS DECLARATION

REVENUE AIS



- Correct declaration for special procedure
- Correct Procedure Code
- Correct CN Codes



Authorisations & Reliefs Unit  
National Policy & Operations Branch  
Customs Division  
Nenagh

**Queries:**

Special Procedures

**[revcep@revenue.ie](mailto:revcep@revenue.ie)**

Temporary Admission

**[customsreliefs@revenue.ie](mailto:customsreliefs@revenue.ie)**

Comprehensive Guarantee

**[compguarantee@revenue.ie](mailto:compguarantee@revenue.ie)**



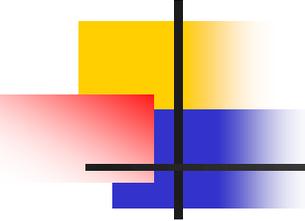


Revenue



Cáin agus Custaim na hÉireann  
Irish Tax and Customs

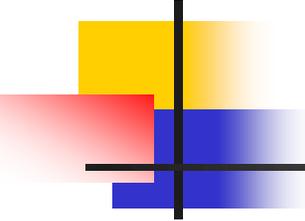
# **CUSTOMS SIMPLIFICATIONS UNDER UCC**



# CUSTOMS SIMPLIFICATIONS

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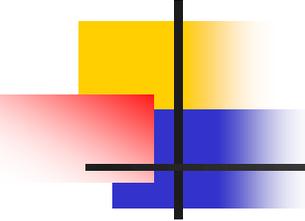
- Allowed under UCC and can be availed of - if deemed suitable
- For compliant economic operators
- Linked with placement of goods under a customs procedure
- The use of Customs Simplifications except in specific circumstances is dependent upon an **AUTHORISATION**



# **Simplifications Currently Available**

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- **Simplified Declaration (SD)**
- **Entry in the Declarant's Records (EIDR)**
- **Centralised Clearance (CC)**

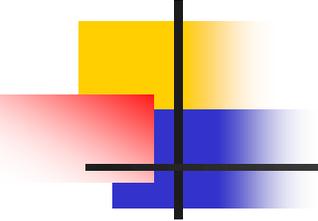


# Simplified Procedures Info

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- 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>
- **Email: [simplifiedprocedures@revenue.ie](mailto:simplifiedprocedures@revenue.ie)**

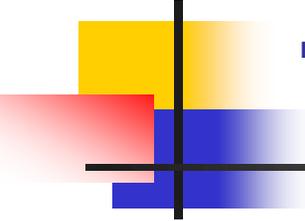
# **AUTHORISED ECONOMIC OPERATOR (AEO)**



# AEO CONCEPT

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- The AEO concept is based on the Customs-to-Business partnership introduced by the WCO;
- The relationship between customs and AEO should be always based on the principles of **mutual transparency, correctness, fairness and responsibility**;
- Customs expects the AEO to act in line with customs legislation and to inform customs about any difficulties to comply with the legislation;
- Customs should provide support to achieve this.



# TYPES OF AEO STATUS

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- AEO for Customs Simplifications (AEOC)
  - benefits from the various simplifications provided for under customs legislation
- AEO for Safety & Security (AEOS)
  - Benefits from particular facilitations related to customs controls relating to safety & security when goods enter or leave the customs territory of the EU
- Holding both types (AEOF)

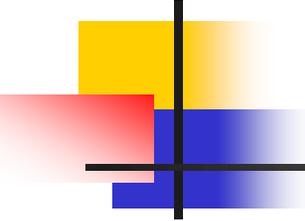
# AEO BENEFITS

BENEFITS	AEOC	AEOF	REFERENCE UCC
<b>Easier admittance to customs simplifications</b>	X		Art. 38 (5) UCC
<b>Fewer physical controls and document-based controls</b> <ul style="list-style-type: none"> <li>related to security &amp; safety</li> <li>related to other customs legislation</li> </ul>	X	X	Art. 24(1) UCC DA Art. 38(6) UCC
<b>Prior notification in case of selection for physical control (related to safety &amp; security)</b>		X	Art. 24(2) UCC DA Art. 38 (6) UCC
<b>Prior notification in case of selection for customs control</b> <ul style="list-style-type: none"> <li>related to safety &amp; security</li> <li>related to other customs legislation</li> </ul>	X	X	Art. 24(3) UCC DA Art. 38(6) UCC
<b>Priority treatment if selected for control</b>	X	X	Art. 24(4) UCC DA Art. 38(6) UCC
<b>Possibility to request a specific place for customs controls</b>	X	X	Art. 24(4) UCC DA Art. 38(6) UCC
<b>Waiver/reduction in amount required for Comprehensive Guarantee</b>	X		Art. 95 UCC
<b>INDIRECT BENEFIT</b>			
<b>Mutual Recognition with third countries</b>		X	MRA Agreements Art. 38 (7) UCC

# AEO PROCESS

- **1) Application process**
- **2) Decision taking process**
- **3) Management process**

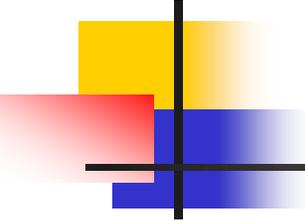




# AEO Process contd.

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- **Application** & Self Assessment
- Formal check of info
- Acceptance of application
- Full check
- Pre-audit/assessment process by Control Officer
- **Decision** making process – grant status or not?
- AEO Authorisation
- **Manage Authorisation**



# AEO Information

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- **Email:** [aeo@revenue.ie](mailto:aeo@revenue.ie)
- AEO website page is at <https://www.revenue.ie/en/customs-traders-and-agents/authorised-economic-operators/index.aspx>
- AEO Guidelines at [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/resources/documents/customs/policy\\_issues/customs\\_security/aeo\\_guidelines\\_en.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/customs/policy_issues/customs_security/aeo_guidelines_en.pdf)
- AEO SAQ is at <https://www.revenue.ie/en/customs-traders-and-agents/documents/aeo-self-assessment-questionnaire.doc>