

Simplifications available in Ireland under the Union Customs Code (UCC)

EU Legislation Overview

UCC

The UCC provides a comprehensive framework for customs rules and procedures in the EU customs territory adapted to modern trade realities and modern communication tools. The UCC aims at a paperless and fully automated customs union.

The UCC Delegated Act (DA)

The UCC DA aims to specify how to implement the main rules established in the UCC and adjust them to the needs of economic operators and customs administrations.

The UCC Implementing Act (IA)

The UCC Implementing Act aims to ensure the existence of uniform conditions for the implementation of the UCC and a harmonized application of procedures by all Member States.

The UCC outlines the customs rules and procedures allowable in the EU and the UCC DA & IA show us how to implement these rules

Simplifications

Compliant and trustworthy economic operators, subject to the fulfilment of conditions, can be granted an authorisation for the use of customs simplifications. Applicants for a Simplification must:

- have a valid EORI number and;
- must be established in the customs territory of the Union;

Simplifications are subject to an application and assessment process by Revenue. Economic operators should apply for simplifications electronically using the Customs Decision System (CDS). The CDS allows traders to use an European Union (EU) trader portal to apply for and manage customs decisions electronically. The CDS is used to exchange and store information in relation to 22 specific customs decisions. The CDS is a centrally developed EU system. It has been implemented simultaneously with the Uniform User Management and Digital Signature system (UUMDS). The UUMDS allows economic operators and their representatives access to the EU Trader Portal.

To apply for any of the Simplifications outlined in this document the applicant must be able to meet the following general criteria:

- have an appropriate record of compliance with customs requirements;
- have a satisfactory system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
- demonstrate, where appropriate, proven financial solvency;
- demonstrate practical standards of competence or professional qualifications directly related to the activity carried out;
- meet appropriate security and safety standards where required.

Revenue will carry out an assessment of the applicant to assess if the required criteria are met. If so, an authorisation will be granted which will be subject to continuous monitoring by Revenue Control Officers. The granting of such an authorisation also bestows specific responsibilities on the authorisation holder which must be strictly adhered to.

The simplifications linked with the placement of goods under a customs clearance procedure which are currently available in Ireland are as follows:

1. **Simplified Declaration (SD)**

(Article 166 UCC, Article 145 DA and Articles 223-224 IA):

Benefit to Trade - Allows a holder to have goods placed under a customs procedure on the basis of a simplified declaration. The benefit to the trader is having a two-step procedure where some particulars or documents are not available to the importer at the time the goods are released to free circulation.

A reduced data set Simplified Declaration can be lodged to Revenue's electronic customs import declaration system initially, to release the goods, followed by a Supplementary Declaration which contains the full data post clearance. This is submitted within a set timeframe (there are limited circumstances where the Supplementary declaration can be waived).

The conditions to fulfil for granting an authorisation for SD, as listed in Article 145 DA, have been aligned with some parts of the AEO criteria outlined in Article 39 of the Code and Articles 24 and 25 IA.

Further information on Simplified Declaration is available [here](#).

2. **Entry in the Declarant's Records (EIDR)**

(Article 182 UCC, Article 150 DA and Articles 233-235 IA):

(a) EIDR with Presentation Notification [G3]

A customs declaration is lodged, in the form of an entry in the declarant's records, provided the particulars of that declaration are at the disposal of the customs authorities in the declarant's electronic system at the time the declaration is lodged. A presentation notification will inform Customs of the arrival and availability of goods for control.

A Supplementary Declaration is submitted within a set time limit. (There are limited circumstances where the supplementary declaration is waived).

(b) EIDR with a waiver of the requirement to lodge a Presentation Notification

(NOTE - Only Available to those who hold Authorised Economic Operator Customs Simplification Status (AEOC))

A customs declaration can be lodged, in the form of an entry in the declarant's records, provided that the particulars of that declaration are at the disposal of the customs authorities in the declarant's electronic system at the time when the customs declaration, in the form of an entry in the declarant's records, is lodged. No presentation notification is required.

A Supplementary Declaration is submitted within a set time limit. (There are limited circumstances where the supplementary declaration is waived).

Further information on EIDR is available [here](#).

3. **Centralised Clearance (CC)**

(Article 179 UCC, article 149 DA and articles 229-232 IA):

Authorises a holder to lodge, or make available, at the customs office where he is established, a customs declaration for goods which are presented to customs at another customs office within the customs territory of the Union.

This benefits traders who import goods into multiple Member States in that it allows the customs clearance and the collection of customs duties to be carried out in one Member State (Supervising Member State) for goods imported into all the participating Member States.

Further information on Centralised Clearance is available [here](#)

4. **Authorised Economic Operator (AEO)**

AEO is not a Simplification but a customs status. The AEO status is for secure and compliant traders. An AEO can be defined as an economic operator who is reliable in the context of their customs related operations, and therefore is entitled to enjoy benefits throughout the European Community. Economic operators do not need to have AEO status in order to get an authorisation for a simplification except for EIDR with presentation waiver. However, if the operator requesting a simplification is the holder of an AEOC authorisation, the customs authority does not need to re-examine those conditions that have already been examined when granting the AEO authorisation.

Further information on AEO is available [here](#).

It is also important to note that goods which are subject to prohibitions and restrictions are specifically excluded from Simplifications. For example, goods subject to DAFM or HSE controls at point of entry.

Benefits to the Trade:

What are the potential benefits of the **Simplified Declaration** and **EIDR**?

The potential benefits for the economic operators are:

- offering an alternative to the standard procedure;
- answering specific needs related to the flow and types of goods declared;
- corresponding to the specific organisation of the economic operator's business,
- offering faster customs release;
- a reduction in costs (for example, if transit can be avoided);
- less data lodged at the customs office before release of the goods;
- fewer physical and documentary checks before release of the goods than in the standard procedure.

With regard to **Centralised Clearance**, specific potential benefits are

- an asset for centralising the customs obligations of the economic operator;
- only one authorisation granted by a single customs authority;

- disassociation of the place where the customs declaration is lodged and the place of presentation of the goods to customs;
- allowing the centralisation in the authorising MS of the collection of customs duties and collection costs;
- offering flexibility, meaning CC can be combined with the lodgement of a standard declaration, a simplified declaration or the entry in the declarant's records;
- promoting a more collaborative approach between all the customs authorities in the EU.

Additional potential benefits for all Simplifications are related to:

- permanent contact between customs and the economic operator;
- the promotion of the use of system-based approach for the control of the simplifications.

All queries in relation to Simplifications as outlined here can be directed to the following email address:

SimplifiedProcedures@revenue.ie