

## eCustoms Helpdesk Notification

Number:	<b>Ref: 21/2023</b>
Subject:	<b>How to amend import and export declarations in AEP (Automated Entry Processing) from 4 September 2023</b>
Who should read:	<b>All those involved in submitting import and export declarations</b>
Related Notification:	<b>N/A</b>
Issued by:	<b>eCustoms Helpdesk</b>
Queries to:	<b><a href="mailto:eCustoms@revenue.ie">eCustoms@revenue.ie</a></b>
Issue Date:	<b>30 August 2023</b>

The AEP system is now closed. It is no longer possible to lodge import and export declarations in AEP. Import and export declarations should now be lodged in the Automated Import System (AIS) and Automated Export System (AES) respectively.

**From 4 September 2023 you cannot make amendments electronically to import or export entries lodged in AEP.**

Under the Union Customs Code (UCC) legislation, amendments to import and export declarations are allowed for 3 years after the declaration has been accepted. To facilitate this, Revenue have provided a manual procedure to amend these AEP entries.

### **How to amend AEP import and export declarations from 4 September:**

- The declarant should complete an amendment request form
  - Appendix 1 - Import amendment request, or
  - Appendix 2 - Export amendment request.
- The amendment request form should be submitted via MyEnquiries in myAccount or Revenue Online Service (ROS).
- In MyEnquiries,
  - click on “Add New Enquiry”
  - Under “My Enquiry relates to” select “Customs Declarations” and
  - Under “And More Specifically” select the category “Customs Refunds/Corrections”.

The information must include the MRN of the declaration to allow Revenue to identify the relevant declaration and to direct the request to the correct office.

- The declarant should include in the MyEnquiries request, the supporting documentation and legal basis for the amendment (where a possible refund is due). Information on the legal basis is available at Appendix 3.
- Revenue will inform the declarant of the outcome of the review using MyEnquiries.

Where the amendment request results in a refund, Revenue will issue the refund into the payer’s TAN account for any tax and duty paid on the original declaration.

Where there is additional duty owed as a result of the amendment, this amount will be notified, and the amount will be automatically deducted from the trader’s C&E TAN account.

**If you have amendments to AEP import or export declarations, you should do them now to avoid having to use the manual procedure.**

## Appendix 1 AEP Import Amendment Request

EORI of Declarant:

Name of Person requesting the Amendment:

Role (e.g., declarant, agent, importer):

Contact email Address:

Contact Telephone Number:

**Data Changes (add additional rows as necessary):**

The table below, which includes examples of how we expect the information to be completed needs to be accurately filled in. It is important that you indicate the relevant information on the import declaration that requires amending. If there are multiple line items, please include the information on separate lines.

<b>Master Reference Number (MRN)</b>	<b>Item No</b>	<b>Field number and field name requiring amendment</b>	<b>Original Data</b>	<b>New Data</b>
21DU1IM12345 6789	1	Box 33 - CN code	1234567891	1234567892
21DU1IM12345 6789	3	Box 33 - CN code	1234567891	1234567892
21DU1IM12345 6788	1	Box 34 – Origin Box 37 - Procedure Requested	CN - China 71	JP- Japan 40

Legal basis for the refund of Customs Debt (where applicable):

Signed \_\_\_\_\_

**Appendix 2**  
**AEP Export Amendment Request**

EORI of Declarant:

Name of Person requesting the Amendment:

Role (e.g., declarant, agent, exporter):

Contact email Address:

Contact Telephone Number:

**Data Changes (add additional rows as necessary):**

The table below, which includes an example of how we expect the information to be completed needs to be accurately filled in. It is important that you indicate the relevant information on the export declaration that requires amending. If there are multiple line items, please include the information on separate lines.

<b>Master Reference Number (MRN)</b>	<b>Item No</b>	<b>Field number and field name that needs to be amended</b>	<b>Original Data</b>	<b>New Data</b>
<i>23SN4EX123456789</i>	<i>4</i>	<i>Box 46 - Statistical value</i>	<i>1350.00</i>	<i>2500.00</i>

Signed \_\_\_\_\_

**Appendix 3**  
**Legal Basis and Legal Basis Subdivision codes are below**

**Only 1 Code can be selected for each refund.**

<b>Article 116(1) Amount of import/export duty paid in relation to a customs declaration invalidated in accordance with Article 174 UCC</b>	<b>Code</b>
Goods declared in error for a customs procedure under which a customs debt is incurred instead of being declared for another procedure	E01
Goods have been declared in error instead of other goods for a customs procedure under which a customs debt is incurred	E02
Goods sold under distance contract as defined in Art 2(7) of Directive 2011/83/EU of European Parliament and of the council have been released for free circulation and are returned.	E03
Union goods have been declared in error for a customs procedure applicable to non- Union goods and their customs status as Union goods has been proved afterwards by means of a T2L, T2F or customs goods manifest	E04
Authorisation with retroactive effect is granted in accordance with Art 211(2) UCC	E05
Goods erroneously declared under more than one customs declaration	E06
Other	E07

<b>Article 117 Overcharged amount of import /export duty</b>	<b>Code</b>
A post clearance request for relief from import duty (for returned goods – See Art 203 UCC)	A01
A post clearance request for the benefit of a tariff quota, a tariff ceiling or other favourable tariff measures (Art 117(2) UCC)	A02
A post clearance request for the benefit of a tariff suspension	A03
A post clearance request for the benefit of a preferential regime	A04
Changes in collection of anti-dumping duties (e.g. ADD regulation annulled, invalidated or modified by judgement of the EUCJ)	A05
Amendment of the tariff classification	A06
Change in quantity (supplementary units)	A07
Omission or error	A08
A post clearance proof of the regularity of a transit operation	A09
Amendment of the customs value	A10
Material mistakes where calculating the amount of duty (error in currency etc.)	A11
Other	A12

<b>Article 118 Defective Goods or goods not complying with the terms of the contract</b>	<b>Code</b>
Goods refused by the importer for non-conformity at the time of release with the terms of the contract on the basis of which they were imported	B01
Goods refused by the importer as defective at the time of release	B02
Other	B03

<b>Article 119 Error By Competent Authority</b>	<b>Code</b>
Error of the customs authority in the follow up of a tariff quota (ART 119(2) UCC)	C01
Error by the competent authorities (ART 119(1) UCC)	C02
Other	C03

<b>Article 120 Equity</b>	<b>Code</b>
Special circumstances	D01
Other	D02