

Note for guidance on customs reporting

This note accompanies the [Customs Act 2015](#) and its associated statutory instruments regarding customs reporting, namely, S.Is. Nos. 612 to 615 of 2016. The guide is to assist traders and individuals who are obliged to report to the Revenue Commissioners by virtue of the new legislation.

This note is for guidance only and does not purport to be a definitive legal interpretation of the provisions of the Act or the statutory instruments.

Vessels

Who must report?

- The [Customs \(Reports Inwards and Outwards by Vessels\) Regulations 2016](#) apply to all vessels (irrespective of size) carrying goods which –
 - have not been released into free circulation within the European Union, or
 - are subject to any prohibition or restriction on their importation or exportation.
- The regulations do not apply to goods included in the baggage of passengers and members of the crew.
- The master of a vessel is obliged to report to the Revenue Commissioners.
- It is an offence to fail to so report. The master of a vessel who fails to do so may be liable to a fine of €5,000 upon summary conviction.

Entering the State – what reports are required?

- *Vessels carrying goods which have **not yet been released for free circulation** within the European Union*

1. **Report of the vessel.** Vessels over 300 tons are currently obliged to submit a report of the vessel to SafeSeas Ireland. In that circumstance, you do not have to submit a separate report to Revenue – the SafeSeas Ireland data will constitute as a report for the purposes of the new customs reporting regulations. However, if you do not report via SafeSeas or through any other government agency, then you must provide a report of the vessel to Revenue.

[Report of Vessel – Entry into the State](#)

2. **Report of the goods.** A report must be provided in line with EU legislation, i.e. the Union Customs Code (Regulation (EU) No. 952/2013).

If Ireland is the first port of entry into the European Union, then you must provide an Entry Summary Declaration (ENS). An ENS is provided to Revenue via the Import Control System, which can be accessed via Revenue Online Services (ROS).

All non-Union goods must also be reported under European Union law upon entry to the State, even if Ireland is not the first point of entry. Such reports are submitted under Revenue's Automated Import System (AIS). Traders and agents who currently report as above should continue to do so. Such reports will satisfy the requirements under the new customs reporting regulations.

3. **Report of the ship's stores.** Vessels over 300 tons are currently obliged to submit a report of the ship's stores to SafeSeas Ireland. In that circumstance, you do not have to submit a separate report to Revenue – the SafeSeas Ireland data will constitute as a report for the purposes of the new customs reporting regulations. However, if you do not report via SafeSeas or through any other government agency, then you must provide a report of the stores to Revenue.

[Report of stores](#)

- *Vessels carrying goods which are subject to any prohibition or restriction on importation*

4. Report of the vessel. Vessels over 300 tons are currently obliged to submit a report of the vessel to SafeSeas Ireland. In that circumstance, you do not have to submit a separate report to Revenue – the SafeSeas Ireland data will constitute as a report for the purposes of the new customs reporting regulations. However, if you do not report via SafeSeas or through any other government agency, then you must provide a report of the vessel to Revenue.

[Report of Vessel – Entry into the State](#)

5. Report of the goods. If you are importing any goods, the importation of which is prohibited or restricted by any national or European Union legislation, you must submit a report to Revenue.

[Report of Prohibited or Restricted Goods](#)

6. Report of the ship's stores. Vessels over 300 tons are currently obliged to submit a report of the ship stores to SafeSeas Ireland. In that circumstance, you do not have to submit a separate report to Revenue – the SafeSeas Ireland data will constitute as a report for the purposes of the new customs reporting regulations. However, if you do not report via SafeSeas or through any other government agency, then you must provide a report of the stores to Revenue.

[Report of Stores](#)

Leaving the State – what reports are required?

- *Vessels carrying goods being **exported** from the State to a destination outside the European Union*
 1. **Report of the vessel.** Vessels over 300 tons are currently obliged to submit a report of the vessel to SafeSeas Ireland. In that circumstance, you do not have to submit a separate report to Revenue – the SafeSeas Ireland data will constitute as a report for the purposes of the new customs reporting regulations. However, if you do not report via SafeSeas or through any other government agency, then you must provide a report of the vessel to Revenue.

[Report of Vessel - Departure from the State](#)

2. **Report of the goods.** A report must be provided in line with EU legislation, i.e. the Union Customs Code (Regulation (EU) No. 952/2013). Parties who currently report as above should continue to do so. Such reports will satisfy the requirements under the new customs reporting regulations.
3. **Report of the ship's stores.** Vessels over 300 tons are currently obliged to submit a report of the ship stores to SafeSeas Ireland. In that circumstance, you do not have to submit a separate report to Revenue – the SafeSeas Ireland data will constitute as a report for the purposes of the new customs reporting regulations. However, if you do not report via SafeSeas or through any other government agency, then you must provide a report of the stores to Revenue.

[Report of Stores](#)

- *Vessels carrying goods which are subject to any prohibition or restriction on exportation*

Reports required

- 4. Report of the vessel.** Vessels over 300 tons are currently obliged to submit a report of the vessel to SafeSeas Ireland. In that circumstance, you do not have to submit a separate report to Revenue – the SafeSeas Ireland data will constitute as a report for the purposes of the new customs reporting regulations. However, if you do not report via SafeSeas or through any other government agency, then you must provide a report of the vessel to Revenue.

[Report of Vessel – Departure from the State](#)

- 5. Report of the goods.** If you are exporting any goods the export of which is prohibited or restricted by any national or European Union legislation, you must submit a report to Revenue.

[Report of Prohibited or Restricted Goods](#)

- 6. Report of the ship's stores.** Vessels over 300 tons are currently obliged to submit a report of the ship stores to SafeSeas Ireland. In that circumstance, you do not have to submit a separate report to Revenue – the SafeSeas Ireland data will constitute as a report for the purposes of the new customs reporting regulations. However, if you do not report via SafeSeas or through any other government agency, then you must provide a report of the stores to Revenue.

[Report of Stores](#)

Ferries (inwards and outwards travel)

The customs reporting regulations impose a requirement on ferries to submit a report of all vehicles on board the vessel.

[Report of Ferry – Entry to the State](#)

[Report of Ferry – Departure from State](#)

How are reports to be submitted to Revenue?

Reports of the vessel which are currently submitted via SafeSeas will be accepted as a report for the purposes of the new customs reporting regulations. Vessel categories, including ferries, which do not report to SafeSeas must report via [MyEnquiries](#) on [ROS/myAccount](#).

Reports of the goods should be submitted through the electronic systems in place for such reporting.

- Entry summary declarations – **Import Control System**
- Entry of non-Union goods, presentation of goods, declaration for temporary storage, simplified transit and proof of union status – **Automated Import system (AIS)**
- Pre-departure declarations – **Automated Export system (AES)**
- Prohibited or restricted goods – **MyEnquires on ROS/MyAccount**
- Report of vehicles on board a ferry – **MyEnquires on ROS/NIMS** (by way of excel spreadsheet)

Report of the ship's stores which are currently submitted via SafeSeas will be accepted as a report for the purposes of the new customs reporting regulations. Other vessels must provide a report of stores via [MyEnquiries](#) , [myAccount](#) or [ROS](#).

How to submit a report through MyEnquires

1. You must visit revenue.ie to access the PDF version of the report and complete the report. Please refer to the [customs reporting](#) webpage.
2. PAYE customers can access [MyEnquiries](#) through [MyAccount](#). Business customers can access MyEnquires through [ROS](#). You must have an Irish tax registration number to access MyEnquires.
3. You must select “Customs” under the tab, “my enquiry relates to”.
4. You must then select one of the following options –
 - Reporting – Vessels – Entry into the State (this includes ferry operators)
 - Reporting – Vessels – Departure from the State (this includes ferry operators).
5. You must then attach the PDF report(s) which you have completed and submit them.

Please note:

There are some customers who are unable to access [MyEnquiries](#) via [MyAccount](#) or [ROS](#). These include –

non-residents who are not registered for tax in the State and

agents acting on behalf of their clients but who do not have a TAIN.

These customers should use shipsstores@revenue.ie to submit their reports. Please note that Revenue cannot guarantee the security of personal and sensitive data sent in plain text via standard email.

Aircraft

Who must report?

- The [Customs \(Reports Inwards and Outwards by Aircraft\) Regulations 2016](#) apply to all aircraft (irrespective of size), that are carrying goods which –
 - have not been released into free circulation within the European Union, or
 - are subject to any prohibition or restriction on their importation or exportation.
- The regulations do not apply to goods included in the baggage of passengers and members of the crew.
- The pilot-in-command of an aircraft is obliged to report to the Revenue Commissioners.
- It is an offence to fail to so report. The pilot-in-command who fails to do so may be liable to a fine of €5000 on summary conviction.

Entering the State- what reports are required?

- *Aircraft carrying goods which have **not yet been released for free circulation** within the European Union*

- 1. Report of the aircraft.** A report must be submitted to Revenue, unless you are currently reporting equivalent data to the Department of Transport, Tourism or Sport or to the Irish Aviation Authority. In such instances, the report will suffice for the purposes of the new customs reporting regulations.

[Report of Aircraft - Entry into the State](#)

- 2. Report of the goods.** A report must be provided in line with EU legislation, i.e. the Union Customs Code (Regulation (EU) No. 952/2013).

If Ireland is the first point of entry into the European Union, then you must provide an Entry Summary Declaration (ENS). An ENS is provided to Revenue via the Import Control System, which can be accessed via Revenue Online Services (ROS).

All non-Union goods must also be reported under European Union law upon entry to the State, even if Ireland is not the first point of entry. Such reports are submitted under Revenue's Automated Import system (AIS). Traders and agents who currently report as above, should continue to do so. Such reports will satisfy the requirements under the new customs reporting regulations.

- *Aircraft carrying goods which are subject to any prohibition or restriction on importation*

3. Report of the aircraft – as above

[Report of Aircraft - Entry into the State](#)

- 4. Report of the goods** - a report must be provided to Revenue if you are importing any goods the importation of which is prohibited or restricted by any national or European Union legislation.

[Report of Prohibited or Restricted Goods](#)

Leaving the State- what reports are required?

- *Aircraft carrying goods being **exported** from the State to a destination outside the European Union*
 1. **Report of the aircraft** - If you do not report to the Department of Transport, Tourism and Sport, to the Irish Aviation Authority or to any other government agency, then you must provide a report to Revenue.

[Report of Aircraft - Departure from the State](#)

2. **Report of the goods**- a report must be provided in line with EU legislation, i.e. the Union Customs Code (Regulation (EU) No. 952/2013). Parties who currently report as above, should continue to do so. Such reports will satisfy the requirements under the new customs reporting regulations.

- *Aircraft carrying goods which are subject to any prohibition or restriction on exportation*

3. **Report of the aircraft** – as above

[Report of Aircraft - Departure from the State](#)

4. **Report of the goods.** A report must be provided to Revenue if you are exporting any goods the export of which is prohibited or restricted by any national or European Union legislation.

[Report of Prohibited or Restricted Goods](#)

How are reports to be submitted?

Reports of the aircraft which are currently submitted to the Department of Transport, Tourism and Sport or to the Irish Aviation Authority and contain equivalent data to that in Schedules 1, 2 and 3 of the Regulations, will suffice for the purposes of reporting to Revenue. All other aircraft which are required to report must do so via [MyEnquiries](#) on [ROS/myAccount](#).

Reports of the goods- should be submitted through the electronic systems in place for such reporting.

- Entry summary declarations – **Import Control System**.
- Entry of non-Union goods, presentation of goods, declaration for temporary storage, simplified transit and proof of union status – **Automated Import system (AIS)**.
- Pre departure declarations – **Automated Export system (AES)** .
- Prohibited or restricted goods – **MyEnquires on ROS/MyAccount**.

How do you submit a report through MyEnquires?

1. You must visit revenue.ie to access the PDF version of the report and complete the report. Please refer to the [customs reporting](#) webpage.
2. PAYE customers can access [MyEnquiries](#) through [myAccount](#). Business customers can access MyEnquiries through [ROS](#). You must have an Irish tax registration number to access MyEnquires.
3. You must select “Customs” under the tab, “my enquiry relates to”.
4. You must then select one of the following options –
 - Reporting – Aircraft – Entry into the State
 - Reporting – Aircraft – Departure from the State.
5. You must then attach the PDF report(s) which you have completed and submit this.

Please note:

There are some customers who are unable to access [MyEnquiries](#) via [myAccount](#) or [ROS](#). These include –

non-residents who are not registered for tax in Ireland and

agents acting on behalf of their clients but who do not have a TAIN.

These customers should use shipsstores@revenue.ie to submit their reports. Please note that Revenue cannot guarantee the security of personal and sensitive data sent in plain text via standard email.