

E Customs Seals

Document last reviewed February 2023

Enquires: Email: centraltransitofficenagh@revenue.ie



Table of Contents

1. Self-Locking Metal Seals.....	3
1.1 General.....	3
1.2 Procedure at Logistics Branch	3
1.3 Procedure at Revenue Offices.....	4
2. Lead Seals.....	5
3. Seals of a special type	5
Appendix 1.....	6
Appendix 2.....	7

Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

1. Self-Locking Metal Seals

1.1 General

On occasion, the need arises for Customs to seal a particular container or vehicle. In order to meet the security requirements of the various customs regimes, it is important that these seals should be compliant with recognised international standards.

Self-locking metal “Posicheck” seals (Type A, in Appendix 1) marked “C. & E. Ireland” and bearing a unique serial number are issued for use where required on containers or vehicles capable of being sealed with seals of this type.

Where use of a customs seal is required, officials should ensure that **all** doors of the containers or vehicles are properly sealed. In relation to soft-sided containers officials should ensure that the tilt cord is properly attached and fixed to the container before affixing the customs seal.

Where seals have been certified by a competent body in accordance with ISO International Standard No. 17712:2013 ‘Freight Containers-Mechanical Seals’ those seals shall be deemed to fulfil the requirements of Art.301(1)(a) IA.

For containerised transports, seals with high-security features shall be used to the widest possible extent.

Whenever a seal needs to be removed to allow customs inspection, the customs authority will endeavour to reseal as necessary, with a customs seal of at least equivalent security features and note the particulars of the action, including the new seal number, on the cargo documentation.

1.2 Procedure at Logistics Branch

Stocks of self-locking metal “Posicheck” seals can be requisitioned directly from Purchasing and Central Services Unit, Logistics Branch, Castle View, 52-57 South Great Georges St., Dublin 2. Logistics Branch will purchase self-locking metal “Posicheck” seals as required and must ensure that the characteristics comply with the essential characteristics and technical specifications shown in Article 301 (1) (a) (b) of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 (Implementing Act) (see Appendix 2). Receipt and serial number of these seals is to be recorded.

On receipt of a written request (preferably by email), Logistics Branch will issue the required number of seals to the applicant Revenue office, record the serial numbers and retain the request. Receipts for the issue of seals are to be obtained from the office concerned.

Self-locking metal “Posicheck” seals are to be stored in a secure place at all times.

1.3 Procedure at Revenue Offices

Each Revenue office that has a requirement for Customs seals is to request in writing (preferably by e-mail) a supply of self-locking metal "Posicheck" seals, when required, from Logistics Branch. The request must be approved by an official at HEO level or higher. A record is to be kept in each office of the serial numbers of the seals received, so that the office of issue can be determined in the event of an inquiry.

Each office is to keep a record of the date of receipt and serial number of seals received. The serial number of each seal issued to an official, name of official and date of issue is also to be recorded in addition to the number of the container or vehicle on which the seal is used.

Alternatively, the District Admin Unit may requisition the seals in block for a District where this is considered to be more secure. Where this system is used the Admin, Unit should keep a register to show:

- (1) The range of serial numbers of the seals received,
- (2) Date of receipt,
- (3) The serial number of each seal issued,
- (4) The date of issue,
- (5) The name of the official to whom it is issued, and
- (6) Number of the container or vehicle on which the seal is used.

Stocks are to be held in a secure place and local management should provide for occasional checks to ensure that proper records are being kept and to verify the stocks on hands.

Staff are reminded that older types of self-locking metal seals, such as Type B in Appendix 1, should no longer be used. If currently in use, these are to be withdrawn and replaced with a supply of the "Posicheck" seal with immediate effect.

2. Lead Seals

Where self-locking metal seals are not suitable (e.g., in oil installations, distilleries, etc.), the circular disc type lead seal for use with sealing wire is to be used. Care should be taken in using the plumbing press that lead seals are compressed sufficient to fully close the seal and to produce a clear impression from dies of the plumbing press.

Additional supplies can be obtained from Logistics Branch as and when required.

3. Seals of a special type

Upon application the customs authorities may authorise the use of seals of a special type, as a simplification to traders' subject to certain conditions, for placing goods under the Union transit procedure where sealing is required to ensure the identification of the goods. (Art.233 (4) (e) UCC refers). The seals must be affixed before release of the goods. Specific guidance is provided in the Transit Manual for the various procedures. However, it is a prerequisite of any such authorisation that the relevant Assistant Principal be satisfied that these seals comply with the provisions of Articles 301 & 317 of Implementing Commission Regulation (EU) 2015/2447 (see Appendix 2). In cases of doubt, clarification may be sought from Customs Division, Nenagh.

In other instances, traders use their own seals for their own internal control or security reasons. This is entirely a private matter for the trader and such seals should never be regarded as a substitute for Customs seals.

Under transitional provisions on the use of seals, both customs seals and seals of a special type compliant with Annex 46a to Regulation (EEC) No 2454/93 may continue to be used until stocks run out or 1 May 2019, whichever is earlier.

Appendix 1

Type A

**CURRENT
APPROVED
SEAL**



TYPE B

**PREVIOUS
SEAL**
(no longer to
be used)



Appendix 2

Commission Implementing Regulation (EU) 2015/2447

Article 301

CHARACTERISTICS OF CUSTOMS SEALS

The customs seals shall have at least the following characteristics and comply with the following technical specifications:

Essential characteristics of the customs seals:

1. remaining intact and securely fastened in normal use;
2. being easily checkable and recognisable;
3. being so manufactured that any breakage, tampering or removal leaves traces visible to the naked eye;
4. being designed for single use or, if intended for multiple use, being so designed that they can be given a clear, individual identification mark each time they are re-used.
5. bearing of individual seal identifiers which are permanent, readily legible and uniquely numbered.

Technical specifications:

- (i) The form and dimensions of seals may vary with the sealing method used but the dimensions shall be such as to ensure that identification marks are easy to read;
- (ii) The identification marks of seals shall be impossible to falsify and difficult to reproduce;
- (iii) The material used shall be resistant to accidental breakage and such as to prevent undetectable falsification or reuse.

The Customs seal shall bear the following indications:

- (a) the word 'Customs' in one of the official languages of the Union or a corresponding abbreviation;
- (b) a country code, in the form of the ISO-alpha-2 country code, identifying the Member State in which the seal is affixed
- (c) Member States may add the symbol of the European flag.

Article 317 (2) IA.

In addition to fulfilling the requirements laid down for customs seals, the seal of a special type shall bear either of the following indications:

- (a) the name of the person authorised in accordance with Article 233 (4) (c) of the Union Customs Code to use it;
- (b) a corresponding abbreviation or code on the basis of which the customs authority of the Member State of departure can identify the person concerned.