

Automated Entry Processing (AEP) System Payment Methods

Document last updated November 2019

A more recent version of this manual is available.



Table of Contents

1.	Introduction	3
1.1.	Deferred Payment:	3
1.2.	Cash Payment:	3
1.2.1.	Customs & Excise Traders	3
1.2.2.	VRT Traders	3
1.3.	Balance Enquiry Request	4
1.3.1.	Customs & Excise Traders	4
1.3.2.	VRT Traders	4
2.	Setting up a Deferred Payment Facility for Customs and Excise	5
2.1.	Custom Traders setting up a Deferred Payment Facility	5
2.2.	Excise Traders setting up a Deferred Payment Facility	5
2.3.	VRT Traders setting up a Deferred Payment Facility	6
3.	Cancellation of Guarantee:	7
3.1.	Customs Traders - Comprehensive Guarantees	7
3.2.	VRT and Excise Traders	7
4.	Insufficient Guarantee	8
4.1.	Customs Traders under Comprehensive Guarantee	8
4.2.	Excise Traders	8
4.3.	VRT Traders	8
5.	Direct Debit Days	9
6.	Excise Duty (Tax Stamps) On Tobacco Products	10
7.	Trader Statements & Transactions	11
7.1.	Monthly Statements	11
7.2.	Weekly Transaction List	11
8.	Further Information / Contacts	12

1. Introduction

This guide outlines the options available to traders for the payment of Customs Duty, VAT, Excise and VRT on imports through Revenue's AEP system.

1.1. Deferred Payment:

A Deferred Payment authorisation allows traders to defer payment of duties and taxes. In all instances lodgment of a guarantee and compliance with the conditions of the authorisation is required. The authorisation allows the approved trader to pay the duties/taxes due by direct debit on a date in the month following the transactions. (Refer to Section 5 of this manual for Direct Debit dates)

Excise Traders operating from a warehouse must have a deferred payment facility in place.

1.2. Cash Payment:

1.2.1. Customs & Excise Traders

Customs & Excise payments can be made through RevPay by Credit Card, Debit Card, or transfer from the payer's bank account by Single Debit Instruction (SDI). This will allow instant access to the payment on the TAN account without having to contact the relevant cash office. RevPay is Revenue's online portal, which facilitates taxpayers in making electronic payments. Customers can access this secure online application, either through ROS or My Account.

1.2.2. VRT Traders

In addition to the Deferred Payment Scheme, a trader can operate on a cash basis. Such payments can be made by Electronic Fund Transfer (EFT). Credit must be available on the TAN account before a transaction is submitted. After a transaction is made to a TAN account the credit remaining rolls over, from day to day and month to month. No prior authorisation is required to operate on a cash basis.

1.3. Balance Enquiry Request

1.3.1. Customs & Excise Traders

The Customs and Excise balance enquiry request service allows Customs and Excise traders to view a current Customs and Excise balance on their Revenue account. Traders can request a current balance and get an instant response. This service may be used if you are registered both as a customs and excise trader and for ROS.

Further information is available at the following link:

[Excise Balance Enquiry](#)

1.3.2. VRT Traders

The VRT balance enquiry request service allows motor traders to view a current VRT balance on their Revenue account. Traders can request a current balance and get a response sent to their ROS Inbox. You can use this service if you are registered both as a VRT authorised trader and for ROS.

Further information is available at the following link:

[VRT Balance Enquiry](#)

2. Setting up a Deferred Payment Facility for Customs and Excise

Existing or new applicants who wish to use their Deferred Payment Facility for import of goods from outside of the EU and to import or move goods within the EU will be required to have two separate Bank Guarantees. Revenue advises any traders intending on setting up a Deferred Payment account as described in this paragraph to contact the AEP accounts (Refer to Section 8 of this manual for Contact Details) in advance of submitting an application.

2.1. Custom Traders setting up a Deferred Payment Facility

Existing holders of Deferred Payment accounts that import goods from outside of the European Union will be obliged to apply for a formal Deferred Payment authorisation, following approval for a comprehensive guarantee, before 1st May 2019.

Applications for both a comprehensive guarantee and a deferred payment authorisation must be submitted through the electronic EU Customs Decision System – see links below;

- [Comprehensive Guarantee](#)
- [Deferred Payment Authorisation Forms](#)
- [CDS System](#)

Customs traders may apply for an associated trader authorisation. This authorisation allows an associated trader to make payment of customs duty and other charges against a principal's account. To be approved for this authorisation on a deferred account you must include the details of associated traders on your comprehensive guarantee form of undertaking.

2.2. Excise Traders setting up a Deferred Payment Facility

Excise Traders wishing to move excisable goods within the EU must complete paper application forms. The application forms must be signed by a Company Secretary or Director in the case of a limited or other incorporated company. In the case of a partnership by one of the partners, or in the case of a sole proprietorship, by the proprietor. The only exception to the above is where there is a non- resident Secretary/Director of the company in Ireland. In this instance an individual, who has power of attorney, may sign the forms. However, a copy of the power of attorney must be forwarded with the application.

The guarantee must be provided by a bank/credit institution authorised to carry on banking business in the State under Irish legislation. The guarantee must be branded with the bank/credit institution official stamp respectively. The Irish Central Bank website may be consulted for a list of those bank/credit institutions authorised to carry on business in the State.

[Central Bank Register of Credit Institutions](#)

All duty payments on excisable alcoholic products withdrawn from a warehouse by authorised traders must be secured by way of a Deferred Payment Guarantee (Bank Direct Debit Scheme).

Approved traders must also indicate in writing, the portion of the deferred guarantee they wish to allocate to particular warehouses and the name of their Revenue Control Officer.

All excise duty payments on EDE may be paid by deferred payment arrangement or by Cash as per details under 1.2.2.

Application forms for Deferred Payment Approval are available in the link below:

[Excise Deferred Payment Forms](#)

2.3. VRT Traders setting up a Deferred Payment Facility

VRT Traders wishing to setup a deferred payment facility must complete paper application forms. Application forms must be signed by a Company Secretary or Director in the case of a limited or other incorporated company. In the case of a partnership by one of the partners, or in the case of a sole proprietorship, by the proprietor. The only exception to the above is where there is a non- resident Secretary/Director of the company in Ireland. In this instance an individual, who has power of attorney, may sign the forms. However, a copy of the power of attorney must be forwarded with the application.

The guarantee must be provided by a bank/credit institution authorised to carry on banking business in the State under Irish legislation. The guarantee must be branded with the bank/credit institution official stamp respectively. The Irish Central Bank website may be consulted for a list of those bank/credit institutions authorised to carry on business in the State.

[Central Bank Register of Credit Institutions](#)

New or existing authorised traders may operate on a deferred payment basis by completing VRT deferred payment forms. In addition to the Deferred Payment Scheme, a trader can operate on a Cash basis. Such payments can be made by Electronic Fund Transfer (EFT). Credit must be available on the account before a transaction is submitted.

[VRT Deferred Payment Forms](#)

3. Cancellation of Guarantee:

3.1. Customs Traders - Comprehensive Guarantees

The customs office may revoke the approval of the undertaking by a guarantor at any time. The customs office shall notify the revocation to the guarantor and the Trader.

The revocation of the approval of the guarantor or of the undertaking of the guarantor shall take effect on the 16th day following the date on which the decision on the revocation is received or is deemed to have been received by the guarantor.

A guarantor may cancel his undertaking at any time. The guarantor shall notify the cancellation to the customs office of guarantee.

The cancellation of the undertaking by the guarantor shall take effect on the 16th day following the date on which the cancellation is notified by the guarantor to the customs office where the guarantee was provided.

3.2. VRT and Excise Traders

The guarantee is ongoing and stays in place until cancelled in writing by the Guarantor giving 7 days notice.

Approval of an Authorisation may be revoked by the competent authority where the holder of the authorisation fails to fulfil the conditions laid down for the authorisation.

Please note that a guarantee can only be cancelled by the Guarantor.

4. Insufficient Guarantee

4.1. Customs Traders under Comprehensive Guarantee

A Customs trader's guarantee may be topped up as follows:

1. Apply for an amendment to the [Comprehensive Guarantee](#) and/or
2. Customs payments can be made through RevPay by Credit Card, Debit Card, or transfer from the payer's bank account by Single Debit Instruction (SDI). This will allow instant access to the payment on the TAN account without having to contact the relevant cash office. RevPay is Revenue's online portal, which facilitates taxpayers in making electronic payments. Customers can access this secure online application, either through ROS or My Account.

4.2. Excise Traders

Excise trader's guarantees may be topped up as follows:

1. A new [guarantee form](#) can be completed by the Guarantor for the new amount, and/or
2. Excise payments can be made through RevPay by Credit Card, Debit Card, or transfer from the payer's bank account by Single Debit Instruction (SDI). This will allow instant access to the payment on the TAN account without having to contact the relevant cash office. RevPay is Revenue's online portal, which facilitates taxpayers in making electronic payments. Customers can access this secure online application, either through ROS or My Account.

4.3. VRT Traders

A VRT trader's guarantee may be topped up as follows:

1. A new [guarantee form](#) can be completed by the Guarantor for the new amount, and/or
2. A cash top-up may be lodged to the traders approved account by means of Electronic Fund Transfer (EFT). Traders may top-up as many times as they wish each month. Once a payment has been made, the relevant Cash Office should be notified through [My Enquiries](#) to have the payment allocated to their account. Bank details are available on request from ecustoms@revenue.ie or Phone: 01 738 3677

5. Direct Debit Days

Direct Debit Days		
Type of Duty/Tax	Payment Day*	Notes Ref.
Value Added Tax on imports (except VAT on excisable alcoholic products) and EU Customs duties and Other charges at import/export	15th of month	1
Motor Vehicle Registration Tax (VRT)	15th of month	2
Excise Duty & VAT on: Wine, Made Wine, Beer, Spirits, Cider & Perry	Month Jan – Nov 2nd last working day Dec – 4 working days in advance of Dec 25th	2 & 3
Tobacco (except Tax Stamps)	Month Jan – Nov 2nd last working day Dec – 4 working days in advance of Dec 25th	2 & 4

N.B. The payment/direct debit day shown is the day in the month following the month in which the liability arose.

Notes:

1. For VAT on imports (except VAT on excisable alcoholic products), EU Customs duties and other charges on imports and exports payable at import/export, where the payment day falls on a non-working day, the payment day is the next working day.
2. For Excise Duty, VRT (and VAT on excisable alcoholic products only); where the payment day falls on a non-working day, the payment day is the previous working day.
3. From January to November payment of Excise Duty and VAT on wine, made wine, beer and spirits may be deferred to the second last working day of the month succeeding the month in which the duty is chargeable. December payment is due four working days in advance of December 25th
4. Excise Duty on Tobacco Products (Non- Stamped): Half of the December liability is payable four working days in advance of December 25th. The balance can be deferred for payment on the second last working day of January.

6. Excise Duty (Tax Stamps) On Tobacco Products

The excise duty on cigarettes and roll-your-own tobacco is payable by the purchase of tax stamps from the Revenue Commissioners. Traders wishing to defer payment in respect of tax stamp purchases must have a [deferred payment \(Tax Stamps\) guarantee undertaking](#) completed by the bank and also submit the relevant AEP forms.

This guarantee covers stamped products only and not cigars or other smoking tobacco.

The accounting periods for tax stamps and the debit days are different from the ordinary Deferred Payment Scheme and are listed below:

Accounting Periods	Payment Days [1],[2]
28th December - 27th January	30th March
28th January - 24th February*	29th April
**25th February - 27th March	30th May
28th March - 26th April	29th June
27th April - 27th May	30th July
28th May - 26th June	30th August
27th June - 27th July	29th September
28th July - 27th August	30th October
28th August - 26th September	29th November
27th September - 27th October	19th/21st December ***
28th October - 30th November	19th/21st December ***
1st December - 27th December	19th/21st Dec. & 27th February ****

* 25th February in leap years

** 26th February in leap years

*** Payment/debit day is four working days in advance of the 25th December

**** 28th February in leap years

Notes:

1. Where the payment day falls on a non-working day, the payment day is the previous working day.
2. End of month payment days will be the second last working day of the month. December payment is four working days in advance of December 25th.
3. Payment of October, November and Half of December liability is due four working days in advance of December 25th.

7. Trader Statements & Transactions

7.1. Monthly Statements

During each month a trader may receive two monthly statements outlining the balance of their C&E accounts. These statements are issued after each bank run. VRT account traders may only receive one monthly statement. If traders have multiple C&E and/or VRT accounts they will receive a statement for each account. Statements are only produced in respect of the "Payer", i.e. they are not produced for declarants etc.

All traders will receive a statement with the exception of those who have only one transaction and one payment balancing this transaction on their account. These statements should reach the payer no less than five days before the money is debited from the trader's bank.

The Monthly Statement will contain lists of all transactions and will be available to view on [ROS](#).

7.2. Weekly Transaction List

A weekly transaction list is also available on ROS. Weekly transaction lists are produced for the Declarant and Importer/Exporter. They display all transactions that were received from Monday to Sunday for the targeted week. For any week that is split across two months, two separate reports may issue – one for each of the corresponding months.

If a customer has multiple C&E accounts they will receive a weekly transaction list for each C&E account. Similar weekly transaction lists are available for VRT customers.

8. Further Information / Contacts

AEP Accounts
Government Offices
Nenagh
Co. Tipperary

Phone: 01 738 3677

Outside Ireland: +353 1 738 3677

Fax: 067 63397

Contact the AEP Accounts via [MyEnquiries](#) and select the following options:

- Select "Add new Enquiry"
"My Query relates to" – "Customs" – "and more specifically" – "Customs and Excise AEP Accounts".