

# **AUTHORISATION TO USE CUSTOMS SIMPLIFIED PROCEDURES**

## **NEW MANUAL ON PROCESSING OF APPLICATIONS FOR**

- (a) SIMPLIFIED PROCEDURES AT IMPORT  
AND EXPORT (SINGLE MEMBER STATE)**
- (b) SINGLE AUTHORISATIONS FOR  
SIMPLIFIED PROCEDURES (MORE THAN  
ONE MEMBER STATE)**

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# PART I SIMPLIFIED PROCEDURES AT IMPORT AND EXPORT (SINGLE MEMBER STATE)

## 1 Introduction to Simplified Procedures in Ireland

### What are Simplified Procedures?

Council Regulation 2913/92 (Article 76) establishing the Community Customs Code (the Code) and [Commission Regulation 2454/93 establishing the Implementing Provisions to the Customs Code \(CCIP\) \(Articles 253-278\)](#), established the concept of Simplified Procedures for import and export of goods from or to non EU Countries.

Under these Simplified Procedures, a number of different facilitation methods are available which permit imports and exports to be cleared through Customs quicker and easier than would otherwise be permitted. Essentially, minimal data necessary to identify the goods and effect risk analysis is provided at clearance, with the formal customs declaration presented later within a prescribed timeframe.

The types of Simplified Procedures available at import and export, where a formal authorisation is required, include:

- The Simplified Declaration Procedure; and
- The Local Clearance Procedure.

In respect of Simplified Procedures in general, applicants who hold an Authorised Economic Operator (AEO) certificate as provided for in [Article 14a\(1\)\(a\) and \(c\) of the Code](#) are deemed to have met all the necessary requirements to avail of Simplified Procedures, subject to necessary conditions relevant to the simplification concerned.

This Manual covers a number of areas including the current processes for operating;

- Simplified Procedures from a single MS/national perspective;
- the application of pre-audit requirements and;
- conformance with Commission Regulation 1192/2008, which provides for standardised rules and procedures for the application, authorisation and monitoring processes in respect of Single Authorisations for Simplified Procedures (SASP).

Comprehensive practical guidance on the implementation of Simplified Procedures from a national perspective is available in an eLearning course for Officers and economic operators. [SASP elearning training module](#). While this course covers primarily the SASP context, key concepts such as the application, authorisation and monitoring process are also applicable in respect of applications for national Simplified Procedures.

## 2 Legal Basis for the Local Clearance Procedure and the Simplified Declaration Procedures

The following outlines the legal position.

Simplified Procedure	Legal Basis in Council Regulation 2913/92- Community Customs Code	Legal Basis in Commission Regulation 2454/93- Community Customs Code Implementing Provisions	Other
The Local Clearance Procedure	Article 76. 1(c)	Article 253, 253a-g, 263-267, 278 and 283-289.	Statutory Instrument 432/1992.
The Simplified Declaration Procedure	Article 76. 1(b)	Article 253, 253a to g, 260-262, 269-271, 276 and 282.	Statutory Instrument 432/1992.

Copies of the relevant legislation mentioned above are available at the following links.

[Council Regulation 2913/92 establishing the Customs Code \(Article 76\)](#)

[Customs Code Implementing Provision Regulation 2454/1993](#)

<http://www.irishstatutebook.ie/1992/en/si/0432.html>

## **3 Step by Step Guide to the Local Clearance Procedure as operated in Ireland**

### **3.1 What is the Local Clearance Procedure?**

In order to assist you, the Chart at Part 5 should be read in conjunction with this Section.

The Local Clearance Procedure (LCP) is a simplification, which may be granted to any person wishing to have goods released for free circulation by entry in their records. The application is made as per the prescribed format in Annex 67 CCIP and is available for the following categories of goods:

- goods subject either to the Community or common transit procedure and for which the applicant is authorised to use the simplified procedures to be carried out at the office of destination in accordance with Articles 406, 407 and 408 CCIP,
- goods previously placed under a customs procedure with economic impact, without prejudice to Article 278 CCIP,
- goods which, after having been presented to customs pursuant to Article 40 of the Code, are consigned to a premises or place in accordance with a transit procedure other than that referred to in the first indent; and
- goods which are brought into the customs territory of the Community with an exemption from the requirement that they be presented to customs, pursuant to Article 41 (b) of the Code.

It is also necessary for the applicant to meet all the requirements specified in Article 253(a) and (c) CCIP in relation to financial solvency, customs compliance and record keeping before consideration can be given to granting an authorisation for the LCP.

The conditions and criteria laid down in Article 14h (with the exception of point (c), paragraph 1) in Article 14i and in Article 14j CCIP must be fulfilled in respect of a national authorisation for the LCP.

There are links throughout this document for the relevant procedures to be completed by the economic operator in conjunction with the Control Officer.

## **3.2 Use of the Local Clearance Procedure at import**

### **3.2.1 Pre Notification of arrival and presentation of goods under Article 266 1.** **(a) (i) CCIP**

Economic Operators authorised for the LCP have to submit pre-notification notices by one of the options set out below. Under Commission Regulation 1192/2008, as amended by Commission Regulation 430/10, pre-notification and presentation of goods need not be made electronically until the introduction of the Modernised Customs Code.

#### **3.2.1.1 Pre notification of arrival and presentation electronically via the Customs Electronic Manifest System (CEMS) but limited to express carriers.**

The following data elements are required by CEMS:

Record Type, Item Number, Airways Bill No., Consignee VAT No., No. of Parcels, Weight, Estimated Time of Arrival, Goods Description, Country of Export, Country of Destination, Consignors Name and Address, Consignees Name and Address, Other References, Carriers details, Routing Details, Value of Goods, Tariff Number, Duty Rate, Duty payable, Manifest subtype number, Write off Report.

#### **3.2.1.2 Pre-notification of arrival and presentation by email on a Pre Authenticated Release Note (PARN)**

The following data elements are required in the PARN:

Authorisation Number, Economic Operator, Transit Status, Reference Number, Address of Economic Operator, Circumstances indicator, Means of Transport on Arrival, Date of Arrival, Consignor, Location of Goods, Date of Release, Carrier, Item No, Transport Charge Code, Airway Bill No., Description, Origin, Statistical Value, Weight, No. of Cartons, Invoice No, UN Dangerous Code Number, Unique Consignment Reference Number.

A copy of a PARN is attached at ANNEX 1.

In the case of direct import into Ireland, the carrier is also required to submit an entry summary declaration for appropriate risk analysis in addition to meeting the relevant requirements under the LCP.

### **3.2.2 Entry in the Records under Article 266 1. (a) (i)- (ii) CCIP**

The entry of the required data in the records of the Economic Operator's electronic systems must indicate the date on which the entry was made and the particulars necessary for the identification of the goods in order for Revenue to carry out retrospective checks as required. The SAD declaration number, once available, must also be recorded in the entry in records.

### **3.2.3 Supplementary Declarations under Article 267 Indent 4-5 CCIP**

It is a mandatory requirement of the LCP that a supplementary declaration be furnished by the declarant. Supplementary declarations are required to report fiscal and statistical information, which is needed to calculate any customs duty and VAT due and for gathering EU and national trade statistics. The supplementary declaration in the form of a full SAD must be transmitted via AEP by the 5th day of the month following that in which entry in the records took place.

Supplementary SAD declarations may cover single importations or multiple consignments. Where the SAD declaration covers multiple consignments released during the period, the data should be grouped together to cover items where the Commodity Code, Country of Origin and Procedure Code are consistent. Where this is the case, cumulative values and cumulative gross and net weights should be declared in the relevant SAD boxes. The SAD should be completed in accordance with the instructions contained in the AEP Trader Guide including the following mandatory requirements:

- In Box 1.2 enter "Z";
- In Box 40a, enter "Y";
- In Box 40b, enter "CLE";
- In Box 40c.1, enter the date of entry in the records in the format "yyyymmdd"; and
- In Box 40c.2, enter the Unique Consignment Reference Number (UCRN) or commercial reference number. Where the declaration relates to a number of importations and the values are cumulative the reference must relate to a supporting document on which all the appropriate UCRNs are recorded. This field will accept 11 alphanumeric characters.

### **3.2.4 Monthly Write Off Report under Articles 266(d) 2 and 267 CCIP**

By the 5<sup>th</sup> day of the month following release of the goods to free circulation or to other customs procedures, the Economic Operator must submit a report detailing all eligible goods removed from import stations or other approved premises and cleared under the LCP. This report, which should include the UCRNs, SAD declaration numbers and related invoice numbers is to be sent to the relevant Control Officer.

Verification checks are to be carried out by Control Officers to ensure that all items are properly accounted for in the period concerned.

Where the Economic Operator discovers a discrepancy during compilation of this report, it must be notified immediately to the Control Officer and a satisfactory explanation furnished.

### **3.2.5 Security under Article 267 CCIPs**

The need to have security for all charges at risk is provided for under Article 267 CCIP. In the case of Economic Operators submitting pre-notifications via either the CEMS or PARN methods, the relevant deferred payment security guarantee under the AEP System is considered appropriate.

However, this matter should be considered on a case-by-case basis to ensure that Traditional Own Resources (TOR) and national taxes are adequately secured.

### **3.2.6 Risk Analysis**

#### **3.2.6.1 General**

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]



**3.2.6.2 The following paragraphs address other specific issues concerning PARNs, CEMS and AEP in relation to risk matters.**

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

(a) CEMS

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

(b) PARNs

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

In addition to the above process, LCD operates a system of assurance checks with their Economic Operators incorporating reconciliation on an ongoing basis between PARNs, entry in the records and supplementary declarations.

(c) Supplementary Declarations

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

**3.2.7 Control Plans**

An Economic Operator holding an authorisation for LCP must comply with all conditions and obligations resulting from the authorisation, including the rules governing incurrence of customs debt.

Dedicated control plans must be in place in respect of all authorised Economic Operators holding LCP authorisations. Each control plan should specify the minimum levels of control required, the frequency of such controls and the level of risk involved from high to low. In this regard, the provisions of Annex IX of the SP/SASP Guidelines should be followed in preparing a control plan - See the following link.

[SP and SASP GUIDELINES](#)

A more recent version of this manual is available.

### **3.2.8 Sanctions applicable to non-compliance with an authorisation for LCP**

#### **3.2.8.1 General**

Under Articles 253d-g CCIP, new provisions relating to the suspension and revocation of authorisations for the LCP have been introduced. The main reasons why the holder of an authorisation may be considered for sanction through the suspension or revocation process are as follows.

- Non-compliance with the conditions and criteria of the authorisation; and/or
- Acts giving rise to potential Court proceedings linked to infringement of customs rules having been allegedly perpetrated by the holder.

An element of flexibility in the suspension process exists where the relevant infringement is deemed of negligible importance in relation to the number and size of the customs related operations. In such cases, a warning may issue.

#### **3.2.8.2 Suspension**

Where a suspension is being considered, the following procedure applies:

- an infringement is identified;
- there is communication between customs and the economic operator with 30 days to regularise the position;
- if regularised, a warning may be deemed appropriate;
- if no regularisation occurs, suspension for a period up to 60 days is permitted under Article 253d CCIP;
- if court proceedings are taking place, the authorisation should be suspended to the end of the proceedings to permit due process;
- re-assessment of the authorisation takes place which could result in the trader applying changes to their systems or paying administrative penalties;
- suspension of the authorisation will be withdrawn if all issues are satisfactorily addressed; and
- the process for revocation of authorisation should commence if issues are not satisfactorily addressed.

Notwithstanding the above situations, the Economic Operator retains the right to appeal under the provisions of the Code,

Under Article 253f CCIP, if an Economic Operator is temporarily unable to meet the requirements of the authorisation, a suspension of the authorisation can be requested. The following procedures apply in the case of voluntary suspension:

- the Economic Operator notifies Revenue that he/she can no longer meet the requirements of the authorisation;
- the Economic Operator also advises the expected time scale to resolve the relevant issues;
- the Economic Operator must regularise the position within this time scale;
- it is possible to extend the time scale if Revenue deems the Economic Operator to be acting in good faith; and
- the authorisation can be re-instated if requirements are satisfactorily met.

### **3.2.8.3 Revocation**

Under Article 253g CCIP, an authorisation for the LCP may be revoked due to:

- serious or repeated offences relating to the customs rules;
- failure to regularise the position following a suspension procedure; and/or
- at the request of the holder.

Similar to the suspension process, if Revenue deems the relevant serious or repeated infringement of the customs rules to be of negligible importance in relation to the number and size of the customs-related operations, they may decide not to revoke the authorisation.

Where a revocation of an authorisation is being considered and notwithstanding the fact that the Economic Operator retains the right to appeal under the Code, the following procedure applies:

- the Economic Operators notifies Revenue that he/she can no longer meet the requirements of the authorisation;
- the authorisation is revoked in accordance with Article 253g; and
- a new application will be required post-revocation if the Economic Operator wishes to resume Simplified Procedures.

#### **3.2.8.4 Administrative Penalties**

Under Section 54 Finance Act 2011, national administrative penalties have been introduced for contravention of the Community Customs Code. The provision of Section 54 apply where the applicant or their representative fail to comply with a duty obligation and/or is non-compliant in the presentation of supporting documents or declarations under the LCP.

### **3.3 Use of the Local Clearance Procedure at export**

Ireland does not have any Economic Operators authorised for the LCP at export at present. From a trade perspective, the introduction of safety and security checks at export (which have to be completed even if LCP is used) means that traders are unlikely to find LCP at export of any advantage, except in the very limited circumstances where the requirement for safety and security data has been waived.

Nevertheless, if an application is received, the procedures outlined in the relevant legislation plus the processes applicable above, adjusted where necessary, should be used.

## **4 Step by Step Guide to the Simplified Declaration Procedure as operated in Ireland**

### **4.1 What is the Simplified Declaration Procedure?**

In order to assist you, the Chart at Part 5 should be read in conjunction with this Section.

Economic Operators who regularly clear goods for free circulation or for export may be authorised to make a declaration in a simplified format. Applications for a national authorisation to use either an incomplete or simplified SAD declaration or an administrative/commercial document accompanied by a request for free circulation or export will be considered. A basic requirement is that whatever method is used for the Simplified Declaration Procedure (SDP), the declaration must contain sufficient information for the goods to be clearly identified and it must be accompanied by all documents necessary to effect release of the goods. Goods liable to prohibitions or restrictions on export are not eligible for the SDP.

Similar to the Local Clearance Procedure, Commission Regulation 1192/2008 as amended by Commission Regulation 430/10 provides that the simplified declaration must be made electronically on the introduction of the Modernised Customs Code. While a simplified or incomplete declaration can currently be made to AEP under the SDP, this requirement under the Modernised Customs Code will impact on the future feasibility of presenting commercial or administrative documents. Before acceptance of a simplified declaration, Revenue must be satisfied that that any unavailable documents required exist at the time of import or export but cannot be produced due to circumstances beyond the control of the declarant.

Individual consignments may be released for import or export in any one month under the SDP. All such declarations made during the month must be supplemented by a single or consolidated electronic customs declaration (supplementary declaration) covering all imports or exports made during that particular month. The supplementary declaration must be lodged by the 5<sup>th</sup> day of the following month to the AEP System. Goods liable to prohibitions or restrictions on export are not eligible for the SDP.

It should be noted that the date of acceptance of the initial simplified declaration is the operative date for the fixing of any import or export duties and the application of any other provisions governing the release of goods for free circulation or export.

The relevant applicant must meet all the requirements under Article 253(a) – (c) CCIP in relation to financial solvency, customs compliance and record keeping before consideration can be given to granting an authorisation for the SDP procedure. For the granting of the authorisations for Simplified Procedures in general, the Revenue applies Article 14a (2) CCIP. Where the applicant holds an AEO certificate referred to in point (a) or (c) of Article 14a (1) CCIP, the conditions and criteria are deemed to be fulfilled, subject to necessary conditions relevant to the simplification concerned.

In respect of the national authorisation for the SDP, the conditions and criteria laid down in Article 14h, with the exception of point (c), paragraph 1, in points (d), (e) and (g) of Article 14i and in Article 14j CCIP must be fulfilled.

ANNEX 2 sets out the relevant procedures to be completed by the Economic Operator in conjunction with the Control Officer.

## **4.2 The process in Ireland for the use of the Simplified Declaration Procedure (SDP) at import**

### **4.2.1 Notification Procedure under Article 260 CCIP**

Entry to the CEMS system and/or production of a commercial or administrative document as per the prescribed dataset is possible. In addition, the Economic Operator may make an electronic incomplete or simplified declaration through AEP conforming to the data requirements in Annex 30a CCIP.

In the case of direct imports into Ireland, the carrier is required to also submit an entry summary declaration for appropriate risk analysis to the Import Control System (ICS) in addition to meeting all the relevant requirements under the SDP.

### **4.2.2 Supplementary Declarations under Article 262 CCIP**

It is a mandatory requirement of the SDP that a supplementary declaration be furnished by the declarant. Supplementary declarations are required to collect import charges and gather necessary information to meet national and EU statistical requirements. The supplementary declaration in the form of a full SAD must be transmitted via AEP by the 5th day of the month following that in which the imports took place. Where the initial notification was made via an incomplete or simplified declaration to the AEP System, the relevant data provided must be complemented to complete the supplementary declaration process.

Supplementary SAD declarations may cover single importations or multiple consignments. Where the SAD declaration covers multiple consignments released during the period, the data on it should be grouped together to cover items where the Commodity Code, Country of Origin and Procedure Code are consistent. Where this is the case, cumulative values and cumulative gross and net weights should be declared in the relevant SAD boxes. The SAD should be completed in accordance with the instructions contained in the AEP Trader Guide including the following mandatory requirements:

- In Box 1.2 enter “Y”
- In Box 40a, enter “Y”
- In Box 40b, enter “785”
- In Box 40c.1, enter the date of export in the format “yyyymmdd”
- In Box 40c.2, enter the Unique Consignment Reference Numbers (UCRN) or commercial reference number. Where the declaration relates to a number of

importations and the values are cumulative the reference must relate to a supporting document on which all the appropriate UCRN are recorded. This field will accept 11 alphanumeric characters.

#### **4.2.3 Monthly Write Off Report under Article 262 CCIP**

By the 5<sup>th</sup> day of the month following release of the goods for import, the Economic Operator must submit a report detailing all eligible goods exported under the SDP. This report, which should include the UCRN, SAD declaration numbers and related invoice numbers, is to be sent to the relevant Control Officer.

Verification checks should be carried out by Control Officers to ensure that all items are properly accounted for in the period concerned.

Where the Economic Operator discovers a discrepancy during compilation of this report, it must be notified immediately to the Control Officer and a satisfactory explanation furnished.

#### **4.2.4 Security under Article 262 CCIP**

In the case of Economic Operators submitting simplified declarations, the relevant deferred payment security guarantee under the AEP System is considered sufficient. Nevertheless, this matter is to be considered on a case-by-case basis to ensure that traditional own resources and national taxes are adequately secured.

#### **4.2.5 Risk Analysis**

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

#### **4.2.6 Control Plans**

Dedicated control plans must be in place in respect of all SDP Economic Operators. The procedures outlined in the relevant legislation plus the processes applicable for the LCP as indicated at para. 3.2.7, as adapted where necessary, may be invoked.



#### **4.2.7 Sanctions applicable for non-compliance with an authorisation for the Simplified Declaration Procedure**

Similar to Control Plans, the procedure outlined above in respect of the LCP, as altered where necessary, is applicable.

### **4.3 Use of the Simplified Declaration Procedure at export**

#### **4.3.1 General**

In general in respect of exports under the SDP, the advance data requirement for safety and security, which is combined with the export declaration, is likely to render any further applications for this simplified procedure impractical from a trade perspective. However, there may be some scope for the provision of the SDP in circumstances where the requirement for a safety and security declaration has been waived, i.e. aircraft and ship supplies and direct exports to non-fiscal territories of the EU.

In such circumstances, the rules as outlined for import, as altered where necessary, will apply for the export procedures.

In order to fully conform with safety and security requirements, the SDP is mandatory for the express carrier industry in respect of goods exported under Single Transport Contracts. This process for the SDP at export, is set out in the following paragraphs.

#### **4.3.2 Notification Procedure under Article 282 CCIP**

The SDP at export is available to express carriers to provide export declarations electronically in a simplified format, subject to movement of goods under a Single Transport Contract (STC). A simplified declaration will be made to the AEP system for assessment under safety and security rules and national and EU prohibitions and restrictions. These declarations will be made within the prescribed time limits for air traffic. The simplified declarations are limited to the following category of goods:

- Goods valued between €22.01 and less than €650.00; and
- Goods valued at €650.00 or over.

In respect of goods valued at €22.00 or less, an electronic simplified declaration may also be provided or the appropriate risk analysis will be effected through access to the traders systems.

#### **4.3.3 Supplementary Declarations under Article 282 CCIP**

Supplementary declarations will not be required in respect of goods up to a value of €650.00. In respect of goods valued above €650.00, it is a mandatory requirement of the SDP that a supplementary declaration be furnished by the declarant to gather fiscal and statistical information. The supplementary declaration in the form of a completed

SAD must be transmitted via AEP by the 5th day of the month following that month in which export took place.

An automated write-off process will be performed in AEP and any discrepancies pursued with the economic operator.

#### **4.3.4 Risk Analysis**

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

In a post-clearance environment, automated write off of supplementary declarations against original simplified declarations for goods greater than €650.00 is completed via the AEP System.

#### **4.3.5 Control Plans**

Dedicated control plans for the SDP must be in place in respect of all Economic Operators holding an authorisation for the procedure.

The procedures as outlined in the relevant legislation plus the processes applicable for the LCP indicated in paragraph 3.2.7, adjusted where necessary, will be invoked. In view of the possibility for customs to access the traders systems for control of goods below €22, the relevant control plan will also include references to the level and frequency of such controls.

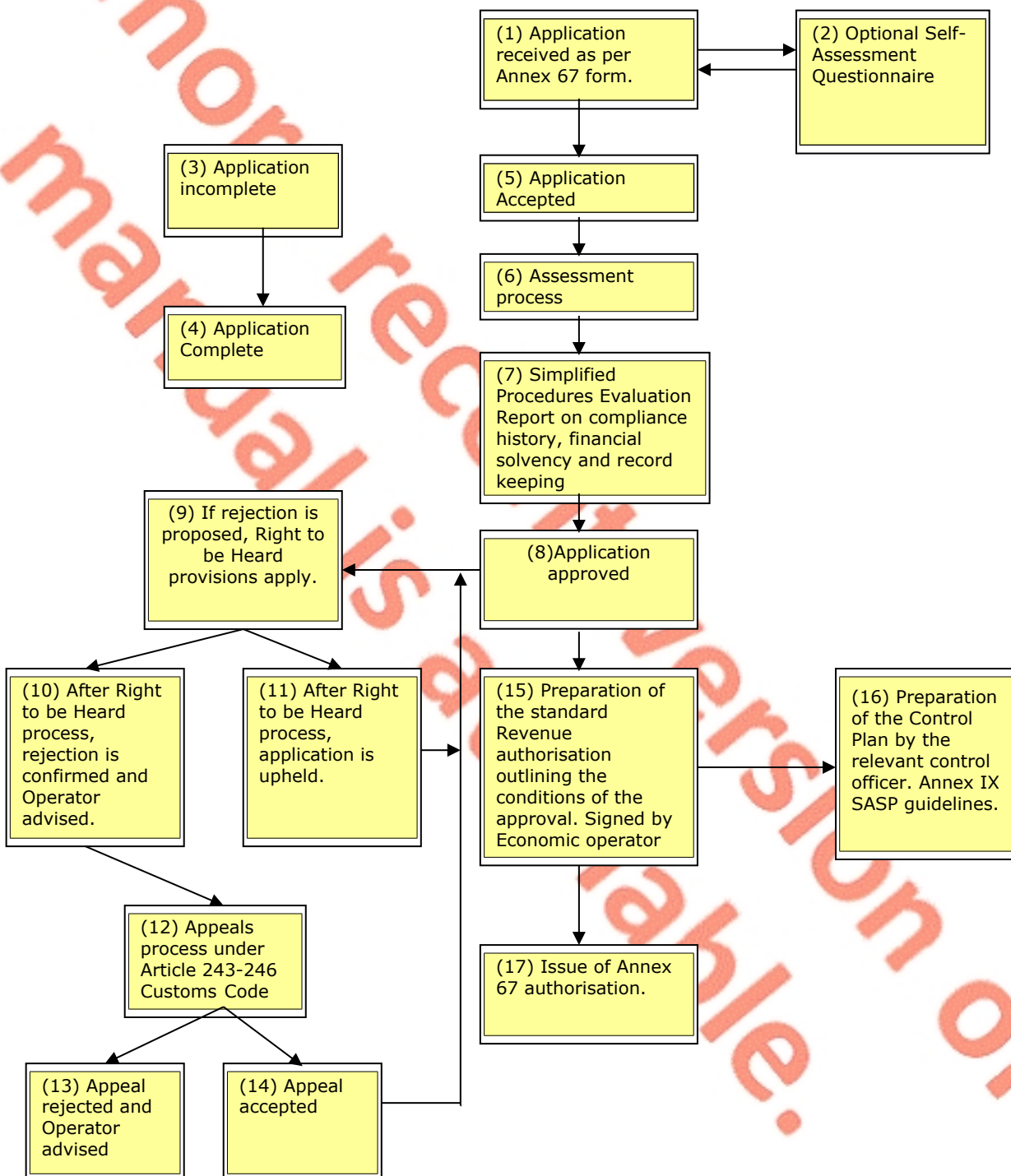
#### **4.3.6 Sanctions applicable for non-compliance with an authorisation for the Simplified Declaration Procedure**

The procedure outlined above in respect of the LCP at para. 3.2.8, adjusted where necessary, will be applicable.

## 5 Structure of the Application Process for the Local Clearance Procedure and the Simplified Declaration Procedure

### 5.1 General

The following chart outlines the general process for an SDP or LCP application.



## 5.2 Explanation notes for relevant steps

Although the chart at 5.1 provides an outline for the relevant steps in granting an authorisation for the LCP or SDP at a national level, it is subject to the qualification that if the applicant is the holder of AEO status for customs simplifications, he/she is deemed qualified for Simplified Procedures, subject to meeting any additional requirements for the simplification granted. Accordingly, steps 2,6,7, 9, 10 and 11 may be omitted in such cases.

## 5.3 Detailed notes on processing applications

The following steps outline the procedure for processing applications.

1. An application for LCP or SDP should be made to the relevant Control Officer using the application form and explanatory notes at the following links. The Control Officer will forward all relevant papers to the Simplified Procedures Section, Customs Division.

[Application form for the Simplified Declaration Procedure or Local Clearance Procedure \(PDF, 70KB\)](#)

[Explanatory notes for the Simplified Declaration Procedure or Local Clearance Procedure \(PDF, 77KB\)](#)

2. As part of the application process, an optional self-assessment questionnaire is provided to the Economic Operator. This questionnaire asks all the relevant questions relating to the internal systems of the Economic Operator concerned and emphasises the qualification criteria for the simplification sought. This questionnaire is available at the following link.

[Self assessment questionnaire and explanatory notes to self assessment questionnaire \(PDF, 253KB\)](#)

3. The validity of the application is checked by the Simplified Procedures Section using the following criteria;
  - has the correct form been submitted?
  - has the form been fully completed?; and
  - has it been signed by the Economic Operator?

If the application fails to meet the validation checks, it is returned to the Economic Operator for completion. The reasons why the application is rejected are provided to the Economic Operator by the Simplified Procedures Section and copied to the Control Officer.


4. The relevant amendments are made by the Economic Operator and the application is returned to the Simplified Procedures Section.

5. The application is accepted by the Simplified Procedures Section.
6. Once the application has been accepted, the assessment process commences with the completion of a checklist by the Control Officer in conjunction with the Economic Operator.
7. The Control Officer must also make appropriate checks in consultation with the Economic Operator. If an AEO simplifications certificate is held by the Economic Operator, the conditions outlined below are deemed to be met. For non AEO Economic Operators, the Control Officer should:
  - in consultation with the economic operator complete the Simplified Procedures Evaluation Report (see **ANNEX 2**) and assess the Self Assessment Questionnaire, if completed;
  - assess information on controls performed or audits undertaken on existing authorisations held;
  - complete a full customs audit or assess the results of an audit completed within the previous three years;
  - review information held on customs systems covering import and export declarations, returns and irregularities;
  - review information held in the profile of the Economic Operator under all other taxheads and review the goods flow and data reporting procedures.
8. The Control Officer, landing Station personnel and Simplified Procedures Section will meet the Economic Operator and/or his representatives to discuss all aspects of the application and to confirm that what is proposed meets the requirements of the legislation. Any issues raised in the course of the meeting will have to be addressed by the Economic Operator to the satisfaction of the Control Officer and where necessary, the Simplified Procedures Section. The Control Officer will formally advise Simplified Procedures Section that the application is recommended and that preparation of a draft authorisation should proceed.
9. In the Sopropè Judgment in December 2008, the European Court of Justice held that where it is proposed to take a decision that will adversely affect a person, that person must be given an opportunity to express their point of view before a decision is taken. [Right to be Heard Manual](#)
10. The Simplified Procedures Section will formally advise that the application is rejected and provide the relevant reasons. Under Commission Regulation 1192/2008, the applicant will be permitted a further 30 days to make the recommended changes to their procedures.
11. After the Right to be Heard process, the Simplified Procedure Unit accepts the position of the Operator. The process at point 8. resumes.
12. The right to appeal enshrined in the Customs Code may be invoked by the Economic Operator. The process for dealing with such appeals is outlined in Operational Instruction 091 of 2010.

13. An appeal under Article 243-246 of the Customs Code is rejected. The Operator is advised accordingly and the application is formally rejected.
14. An appeal under Article 243-246 of the Customs Code is accepted. The Operator is advised accordingly and the process at point 8. resumes.
15. Once all issues have been resolved, a draft national authorisation is prepared by Simplified Procedures Section and issued to the Control Officer and Economic Operator for their observations. Any fine-tuning will take place during this period and once all parties are satisfied, the Simplified Procedures Section will issue the formal authorisation with a recommended date of commencement. A scanned copy of the signed authorisation page is satisfactory to commence the process. (Full hard copy to follow).

The relevant authorisation number is allocated and noted on the Central Registration System (CRS), which validates all future supplementary declarations received. On presentation of supplementary declarations to the AEP System, a verification process will establish that the Economic Operator is permitted to present supplementary declarations.

The Economic Operator must notify the Simplified Procedures Section immediately of any material change to the Authorisation, i.e. addition of Agents or landing Stations.

16. A Control Plan to manage all risks in respect of the authorisation granted must be prepared taking into account Annex IX SASP Guidelines. These Guidelines can be accessed via the following link. [DOCUMENT TAXUD/1284/2005, REV. 4 \(PDF 885.0 KB\)](#)
17. In addition to the national authorisation mentioned above, a formal authorisation is issued by the Simplified Procedures Section to the Economic Operator as per the prescribed model in Annex 67 CCIP as amended by Regulation 1192/08.

## **6 Operational Models for the Local Clearance Procedure at import and the Simplified Declaration Procedure at Export for the relevant categories of Economic Operator involved**

### **6.1 Local Clearance Procedure at import**

#### **6.1.1 General**

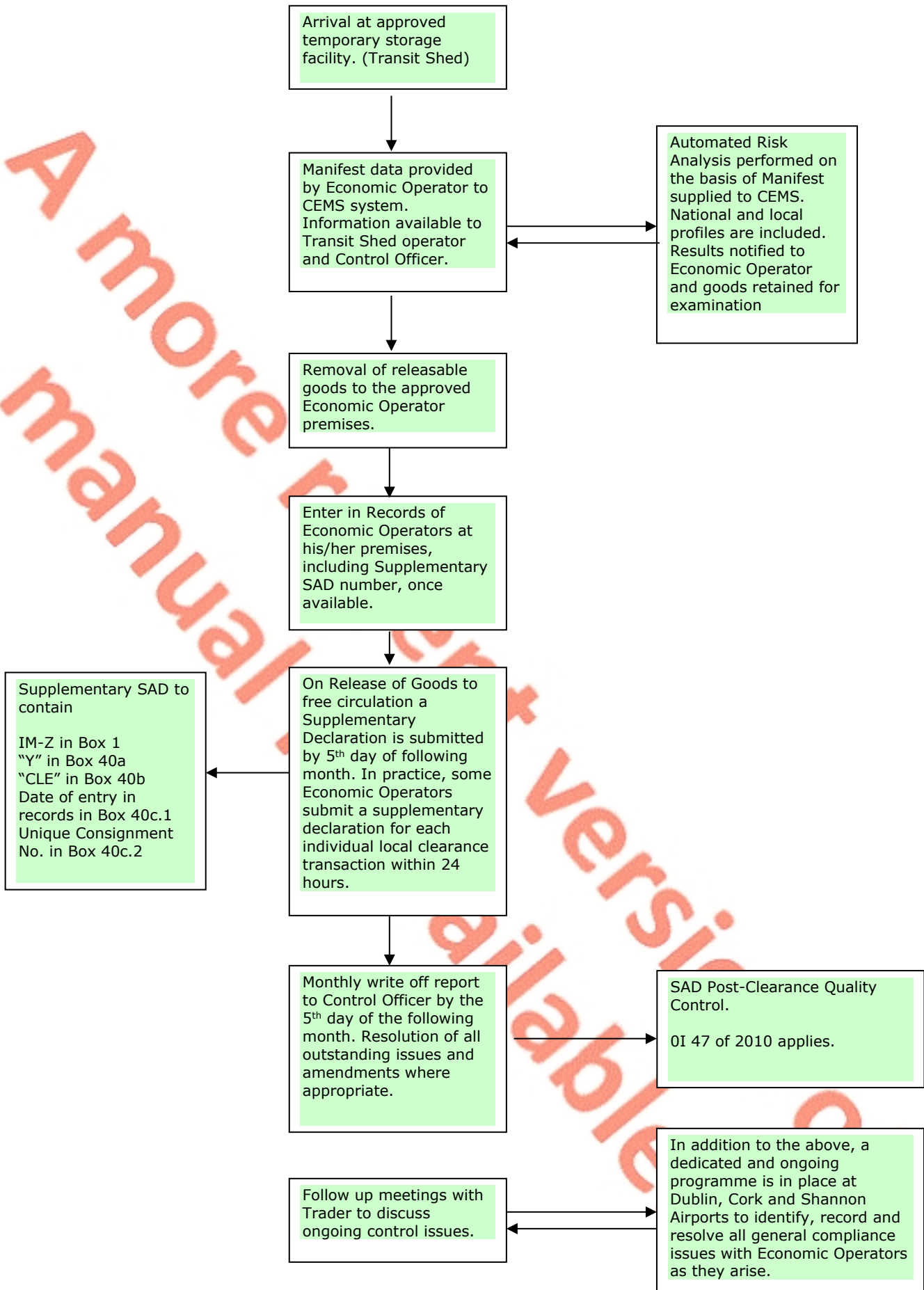
The three models below outline how the LCP model works in Ireland by reference to the relevant pre-notification of arrival method used and the category of Economic Operator. While a notification waiver is permitted under Article 266.2.b of the CCIP, this is not applied in Ireland, except in very exceptional circumstances.

In the case of warehousing, a pre notification element is not applicable as the LCP authorisation only relates to release from the customs warehousing procedure to free circulation. On entry to customs warehousing, the normal process will apply of a Warehousing SAD through the AEP System with automated risk analysis.

The methods outlined in the following Table reflect the processes currently required in respect of specific categories of traders under the LCP. In respect of the full processes under each method, this reflects the general principles of the current legislation. Within the control process for each category, there may be additional specific local requirements recommended by the Control Officer. These additional requirements will be reflected in the relevant authorisation for the LCP.

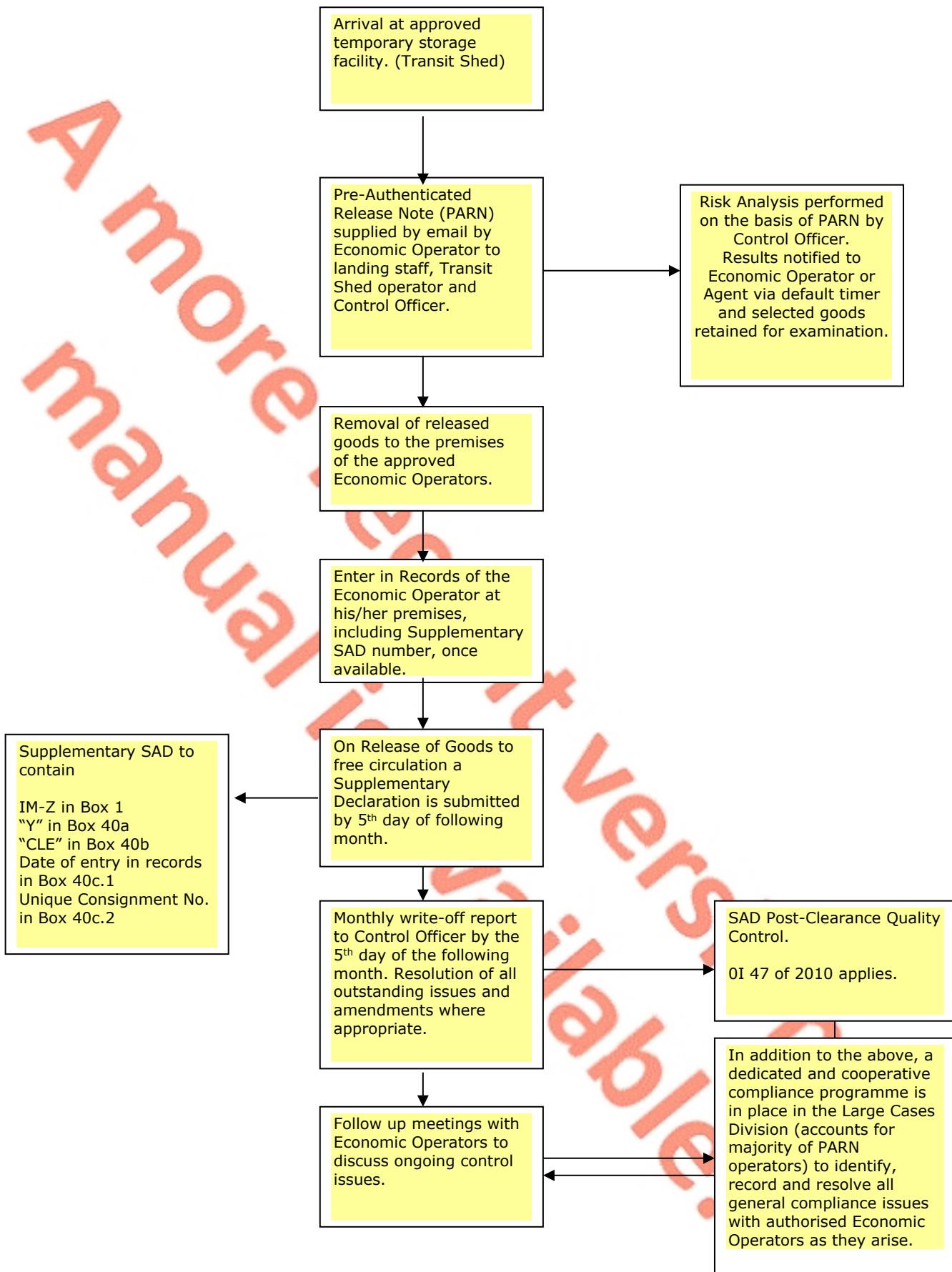
<b>No.</b>	<b>Process Model</b>
Type 1	Pre- Notification via CEMS System
Type 2	Pre- Notification via PARN
Type 3	Discharge from Customs Warehousing procedure.

## 6.1.2 Type 1 Pre-notification via CEMS method and Control Process

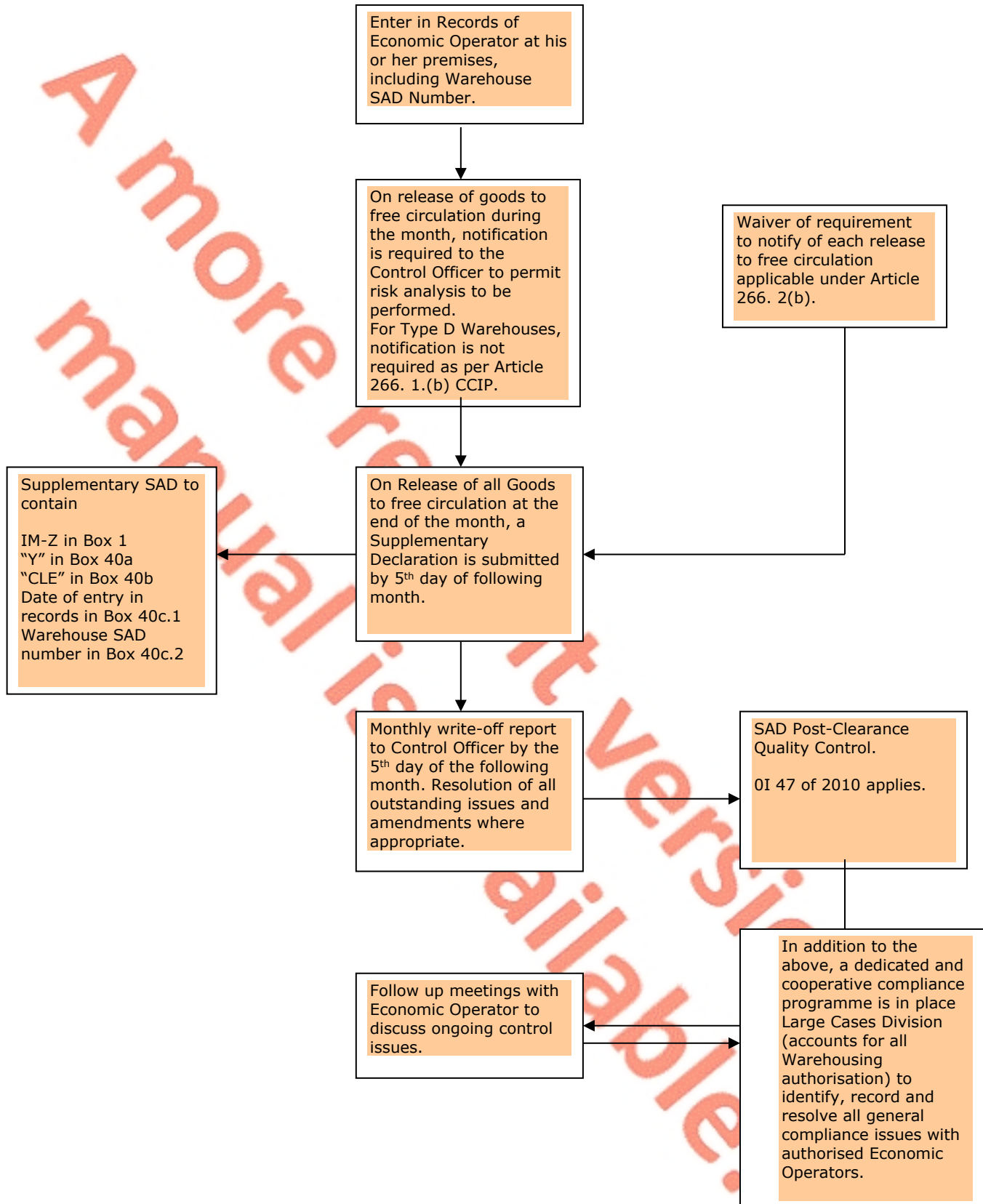




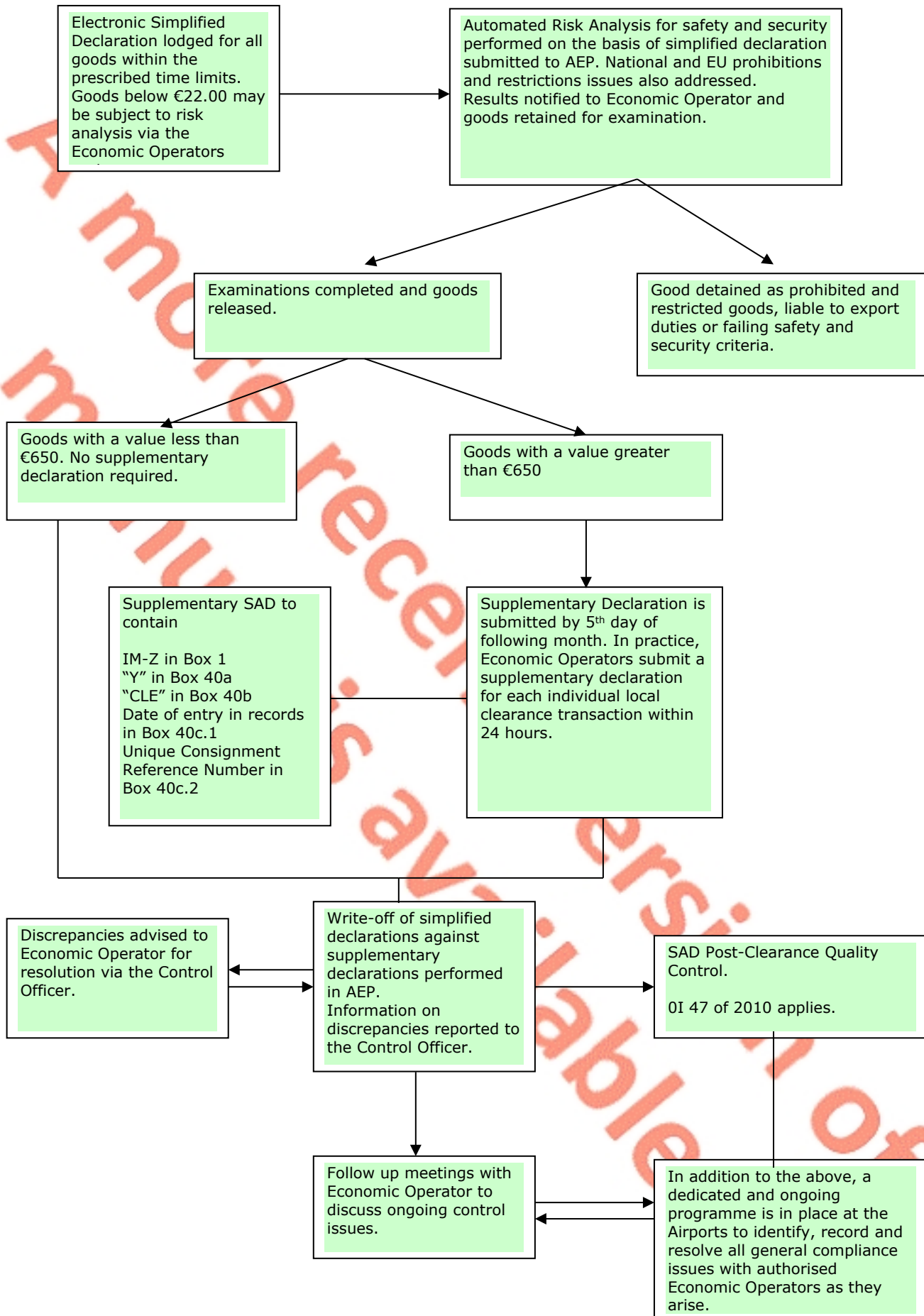
### 6.1.3 Type 2 Pre-notification via PARN method and Control Process



**6.1.4 Type 3 Economic Operators authorised for Local Clearance Procedures to discharge goods to free circulation following a Warehousing Procedure. Warehousing SAD to AEP System on entry of goods to warehousing procedure.**



## 6.2 Simplified Declaration Procedure at export for express carriers (Single Transport Contracts only)



A more recent version of this manual is available.

## PART II SINGLE AUTHORISATION FOR SIMPLIFIED PROCEDURES (SASP).

### 1 Introduction to Single Authorisations for Simplified Procedures

#### 1.1 What is a Single Authorisation for Simplified Procedures (SASP)?

A Single Authorisation for a simplified procedure provides the possibility of using the Local Clearance Procedure (LCP) or the Simplified Declaration Procedure (SDP) to perform the customs formalities in the Member State where the economic operator is established, irrespective of where the goods are physically located at import or export to/from the EU. A transfer of the goods to the authorised location is possible: subsequently a periodic supplementary declaration is lodged.

The Supervising Member State (SMS) is the location where the economic operator is established and where all records and accounts are accessible. The Participating Member State (PMS) is the location where the actual import or export takes place

##### (a) Historical Context

Before 1 January 2009, Community customs legislation under Article 291 2.a and Article 496(c) only allowed two types of single authorisations: end use and customs procedures with economic impact. In respect of these authorisations the legislation provided for:

- a) arrangement of the place where the application had to be lodged; and
- b) a consultation procedure between involved Member States.

However, in respect of the presentation of the customs declarations, all the rules for the normal (not single) authorisations applied.

##### (b) The Way Forward under Commission Regulation 1192/2008.

On 1 January 2009, the CCIP was amended by Commission Regulation 1192/08. The legislation includes major changes that have an effect on simplified procedures including:

- a) a new set of rules has been published for SASP and the regular (or national) simplified declaration procedures;
- b) systems for formal sanctions have been introduced, including suspension and revocation of authorisations;

- c) the concept of an administrative arrangement between participating MS for the division of collection costs has been formalised and sharing of tasks has been introduced; and
- d) legal changes have been made in relation to the place where the customs declaration has to be lodged.

This Regulation has also been linked with the provisions for the Authorised Economic Operator (AEO) programme to ensure consistency of approach towards applications for simplified procedures in the multi Member State SASP environment.

Accordingly, applications for SASP must meet the criteria for customs simplifications (AEOS) provided for in the AEO provisions on customs compliance, appropriate administrative structure/record keeping and financial solvency. If an AEO applies for customs simplifications, they will not be required to repeat these tests and will be generally entitled to the relevant simplifications.

In addition, Commission Regulation 1192/2008 as amended by Commission Regulation 430/2010, provides that simplified declarations and pre arrival and presentation of goods notifications must be provided electronically from the introduction of the Modernised Customs Code.

## **1.2 Is Ireland involved in the SASP programme?**

Ireland is the Supervising Member State (SMS) in respect of two SASPs.

Accordingly, the relevant simplified customs declarations for the Participating Member State(s)(PMS), i.e. the place where the goods are physically located, are made in Ireland, with national VAT and statistical requirements being met by a separate declaration in the relevant participating MS, usually on a monthly basis. The 25% collection cost is shared between the SMS and PMS and administered by Ireland as the SMS.

Ireland is also the PMS in two SASPs. In such cases, the simplified customs declarations are lodged in the SMS with national import VAT and statistics for Irish imports accounted for in Ireland.

In the Modernised Customs Code, SASP will be incorporated into the Centralised Clearance concept, which will also permit the presentation of full customs declarations in the SMS at import or export to/from the EU. In respect of VAT, it is also proposed in Centralised Clearance that data will be electronically submitted to the PMS from the SMS to permit the collection of VAT, thus removing the requirement to present a separate VAT declaration in each PMS.

Due to the large number of multi nationals with headquarters based in Ireland, the concept of SASP should be actively encouraged. The SASP elearning training model provides comprehensive practical guidance on the implementation of Single Authorisation for Simplified Procedures and is available to all customs officials and economic operators. This course covers the SASP context and key concepts, the application and authorisation process and the operation and management of SASP. The relevant link is below.

[SASP ELEARING TRAINING MODULE.](#)

### 1.3 Administrative Penalties

Under Section 54 Finance Act 2011, national administrative penalties have been introduced for contravention of the Community Customs Code. The provision of the relevant Act will apply in Ireland where the applicant or their representative fail to comply with a duty obligation and/or is non-compliant in the presentation of supporting documents or declarations under the SASP programme.

A more recent version of this manual is available.

## 2 Legal Basis for Single Authorisations for Simplified Procedures

The following links will provide relevant support documentation to assist in the processing of applications for SASPs.

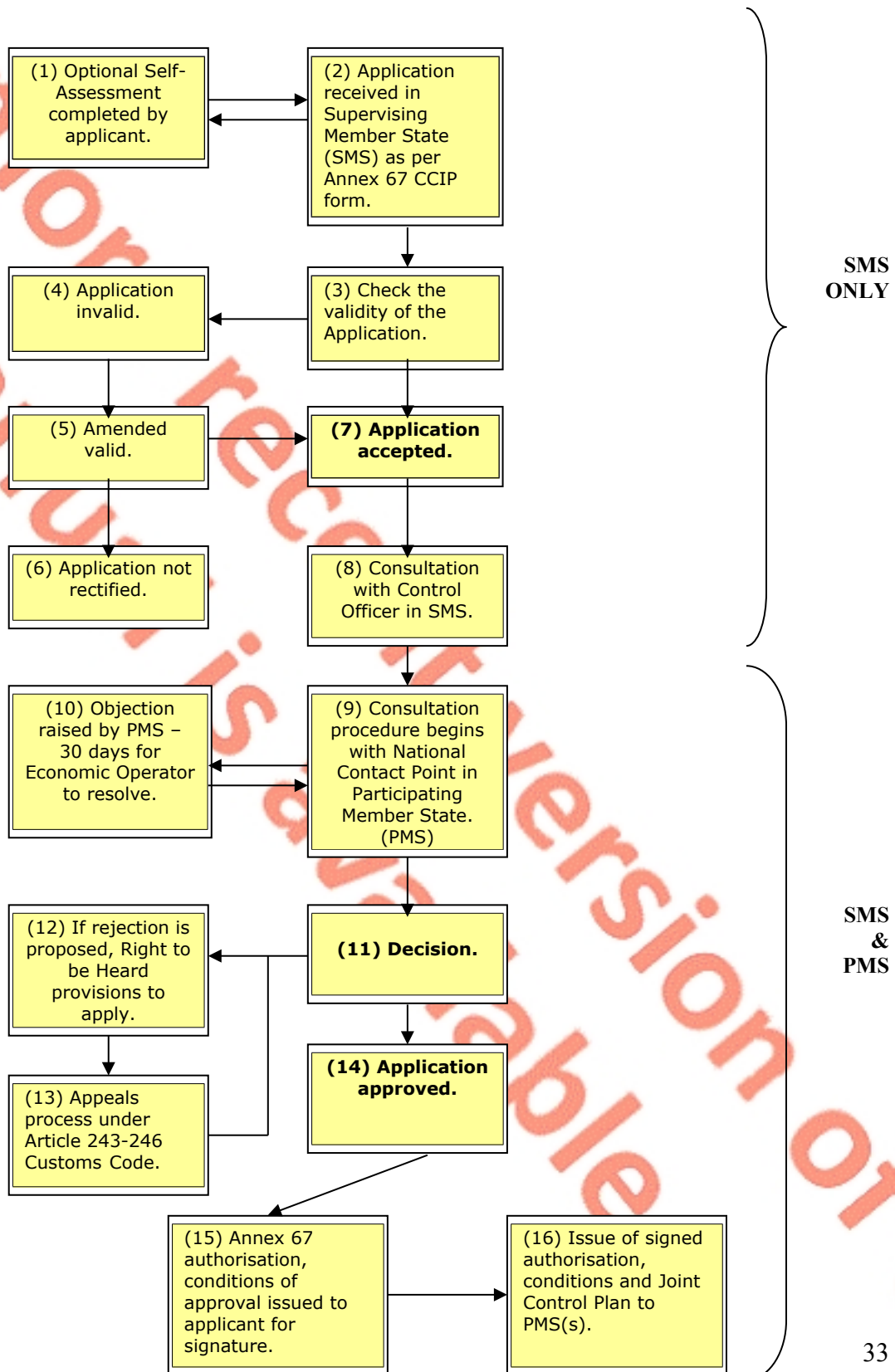
- [COMMISSION REGULATION \(EC\) NO 1192/2008](#) amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- [COMMISSION REGULATION 430/10](#) amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- [DOCUMENT TAXUD/1284/2005, REV. 4 \(PDF 885.0 KB\)](#) (885.0 KB), [SASP Guidelines](#) containing detailed operational guidance and standardising procedures wherever possible.



### 3 Structure of the application process - Roles of the Supervising Member State (SMS) and Participating Member State (PMS)

#### 3.1 General

The following chart outlines the structure of the SASP application process.



### 3.2 Procedure where applicant holds an AEO Certificate

If the applicant is the holder of AEO (Simplifications) certificate, he is deemed qualified for SASP subject to the exchange of the necessary information between:

- the economic operator and the SMS; and
- the SMS and the PMS(s) concerned by the SASP applied for.

Notwithstanding the above, the SMS and PMS customs authorities must also evaluate if the applicant can meet all the additional requirements not covered by the AEO status, i.e. VAT and statistical requirements.

### 3.3 Procedure where the applicant does not hold an AEO Certificate

The process at 3.1 above applied where the economic operator is not the holder of an AEO certificate. . Explanatory text in relation to the specific steps are detailed below. In the context of the following information, it should be assumed that Ireland has the role of the SMS.

1. Self-assessment by economic operators is not mandatory but is highly recommended. The self-assessment process will benefit the Economic Operator by highlighting areas where improvements must be made before submitting an application. The Economic Operator may secure assistance in completing the self-assessment questionnaire from the Simplified Procedures Section and/or the Control Officer. See link below:

[Self-assessment questionnaire and explanatory notes \(PDF, 282KB\)](#)

2. An application is submitted by the Economic Operator in the SMS to Simplified Procedures Section via the relevant Control Officer. See links below.

[Application form for Single Authorisations for Simplified Procedures \(SASP\)\(PDF, 98KB\)](#)

[Explanatory notes for Single Authorisations for Simplified Procedures Application form \(PDF, 74KB\)](#)

3. The validity of the application will be checked by the Simplified Procedures Section based on the following criteria:
  - has the correct form been submitted?
  - is the form fully completed?
  - has it been referred to the competent member state?; and
  - has it been signed by the economic operator?

4. If the application fails to meet the validation checks, it is returned to the Economic Operator for completion. The reasons why the application is rejected are provided to the Economic Operator by the Simplified Procedures Section and copied to the Control Officer.
5. The relevant amendments are made by the Economic Operator and the application is returned to the Simplified Procedures Section.
6. The application is not rectified by the Economic Operator. The process ends here.
7. The application is accepted or the relevant amendments made are acceptable to the Simplified Procedures Section.
8. The SMS must also make appropriate checks in consultation with the Economic Operator. If an AEO simplifications certificate is held by the Economic Operator, the conditions outlined below are deemed to be met. For non AEO Economic Operators, the Control Officer will:
  - in consultation with the Economic Operator complete the SASP Evaluation Report ( See **ANNEX 3**) and assess the Self Assessment Questionnaire, if completed;
  - assess information on controls performed or audits undertaken to assess existing authorisations held;
  - assess information held on customs systems covering import and export declarations,
  - assess returns and irregularities;
  - assess information held in the Company profile in other areas of Revenue;
  - assess the goods flow and data reporting procedures; and
  - assess the location of the warehouse, if applicable.
9. If the outcome of the SMS checks is positive, the consultation process between Ireland and the relevant PMS(s) commences within 90 days of acceptance of the application, or 30 days if an AEO simplifications certificate is held by the Economic Operator. These time limits may be extended by 30 days in exceptional circumstances.

The relevant PMS is provided with a copy of the following:

- the application form;
- the draft authorisation;
- the draft control plan; and
- all other information necessary for granting the authorisation.

All relevant information is exchanged by email, fax or hard copy pending introduction of the electronic information exchange system.

The PMS will address the following issues, including meeting the Economic Operator or their representatives:

- set the national requirements for VAT and Statistics;
- check the position on national prohibitions and restrictions, if applicable;
- consult the local customs offices associated with the application;
- check the authorised location of the goods;
- check the goods flow and data reporting procedures; and
- check the applicant's customs compliance in the PMS.

10. If objections are raised by the PMS to any aspect of the criteria outlined, the Economic Operator is advised by the SMS and permitted 30 days to resolve the issues.

11. Once the PMS has reported within the 30 days time-limit and has received any necessary clarifications, a decision is made by the SMS.

12. If the PMS confirms in writing their refusal to participate in the SASP, the Economic Operator is advised accordingly and permitted 30 days to express their point of view on the refusal. In such circumstances, the SMS will be responsible for relaying such views to the relevant PMS and coordination of the response received.

In the Sopropé Judgment in December 2008, the European Court of Justice held that where it is proposed to take a decision that will adversely affect a person, that person must be given an opportunity to express their point of view before a decision is taken. In respect of decisions made under the SASP process, the existing practices in place concerning consultation with the applicant throughout the process reflect the broad principles of the Sopropé Judgment. However, the applicant should be provided with the opportunity to formally express their views at this stage.

The Right to be Heard Manual is located at the following link.

<http://stargate:8080/servlet/portal/serve/172969>.

13. The right to appeal enshrined in the Code may be invoked by the Economic Operator.

14. If the PMS confirms in writing their agreement to participate in the SASP, the applicant must be advised accordingly.


15. The relevant authorisation, as per Annex 67 CCIP must be issued within 30 days by the Simplified Procedures Section. See **ANNEX 4**.

16. A copy of the authorisation, conditions and joint control plan is distributed to all relevant parties in the SMS and PMS.

**ANNEX 1**

**IMPORTS PRE-AUTHENTICATED RELEASE NOTE (PARN) FOR THE LOCAL CLEARANCE PROCEDURE**

**IMPORTS PRE-AUTHENTICATED RELEASE NOTE**

AUTHORISATION NUMBER		IEXXXXXXX	TRADER		XXXXXXXXXXXXXXXXXXXX	TRANSIT STATUS		XXXXXX
REFERENCE NUMBER		CXXX/07/0001*	ADDRESS		XX			
MEANS OF TRANSPORT ON ARRIVAL		XXXXXXXXXXXX	DATE OF ARRIVAL		dd/mm/yy	CONSIGNOR		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
DATE OF RELEASE		dd/mm/yy	LOCATION OF GOODS		XX			
Item	AWB / Container	Commodity / Description	Origin	Statistical Value (Box 46)	Weight kgs	No. of Cartons	Invoice Number	Unique Consignment Reference Number (UCRN)
01	awb XXXXXXX15	000000000					12345673xyz	C/XXX/07/000101 **
02	awb XXXXXXX16	000000000					12345673xyz	CXXX/07/000102
03	awb XXXXXXX17	000000000					12345673xyz	CXXX/07/000103
04	awb XXXXXXX18	000000000					12345673xyz	CXXX/07/000104
05	awb XXXXXXX19	000000000					12345673xyz	CXXX/07/000105
06	awb XXXXXXX20	000000000					12345673xyz	CXXX/07/000106
07	awb XXXXXXX21	000000000					12345673xyz	CXXX/07/000107
08	awb XXXXXXX22	000000000					12345673xyz	CXXX/07/000108
Permission has been granted to release goods under Local Clearance arrangements in accordance with Council Regulation 2913/92 (Article 76) and Commission Regulation 2454/93 (Articles 253, 253a-g, 263-267)		IE xxxxxxxx  Revenue Commissioners, Nenagh		Signed:..... Date:.....		Approved representatives of XXXXXXXX Contact No: .....		

\* Ref=CXXX/08/0001

C AGENT /YEAR / 4 DIGIT SEQUENTIAL NUMBER

C XXX/ 2008/ 0001

\*\* Ref= CXXX/08/000101

UCRN consists of the above alphanumeric number plus line item on Pre-Authenticated Release Note. This number must be sequential and not duplicated. If a number is cancelled or not used for any reason, this must be advised to the relevant Revenue Officer.

## ANNEX 2 NATIONAL SIMPLIFIED PROCEDURES EVALUATION REPORT

### NATIONAL SIMPLIFIED PROCEDURES EVALUATION REPORT

ECONOMIC OPERATOR	
ECONOMIC OPERATOR ADDRESS	
VAT NUMBER (S)	
NAMES AND POSITIONS OF PERSONS INTERVIEWED	
TELEPHONE CONTACT NO.	
REGION	
DISTRICT	
EVALUATING OFFICER	
DATES OF VISITS	

## **GENERAL ECONOMIC OPERATOR INFORMATION**

1. Briefly describe the applicant's main business activities.
2. How many staff are employed in the business?
3. Indicate the principal owners/shareholders, stating names, addresses and their proportional interests.
4. Indicate the members of the board of directors.
5. Give details of the location of each site that the application covers and briefly describe the business activities at each location.
6. Any other relevant background or general information about the Economic Operator should be listed below.



7. List any independently accredited standards, licenses or authorisations.

8. Provide details of relevant experience of main person(s) responsible for customs matters.

9. Please confirm that the documented procedures provided under this section have been examined and that it has been verified that applicant is following these procedures.

10. In respect of the application for simplified procedures, please outline the Economic Operators' view of how the process will work in practice, i.e. will an agent or other third parties be engaged to perform some or all of the process.

**Note:** Some of the above information may be contained in the annexes that accompanied the application form – please cross reference in the above boxes.

## Customs Compliance

### Compliance History

**Article 14h:** *‘The record of compliance with customs requirements shall be considered as appropriate if over the last three years preceding the submission of the application no serious infringement or repeated infringements of customs rules have been committed by any of the following persons:*

- (a) *The applicant;*
- (b) *The persons in charge of the applicant company or exercising control over its management;*

**Article 14h(2):** *If the person exercising control over the applicants company are established or resident in a third country, the customs authorities shall assess their compliance with customs requirements on the basis of the records and information available to them.*

**Article 14h(3):** *If the applicant has been established for less than three years, the customs authorities shall access his compliance with customs requirements on the basis of the records and information available to them.”*

Check responses in the self-assessment questionnaire if applicable.

The persons listed in 14(h) should not have committed infringements against customs rules, including both business and private activity.

The following material is either exempt from or not required to be published under the Freedom of Information Act (1997).

[...]

**Comment [e]:** Page: 42

This Section should be exempt from FOI as it outlines our customs compliance assessment criteria.

A more recent version of this manual is available.

## Accounting and Logistical System

### Sub-sections 1 - Audit Trail & Accounting and logistical systems

*Article 14i (a): 'maintain an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held and which will facilitate audit-based customs control;'*

*Article 14i (b): 'allow the customs authority physical or electronic access to its customs and, where appropriate, transport records;'*

*Article 14i (c): 'have a logistical system, which distinguishes, between Community and non-Community goods;'*

1. Has functionality of the audit trail been established? A check should be carried out on several transactions and these transactions should be followed through the system. Details of any tests carried out should be recorded.
2. Can the applicant's computer system facilitate an audit based customs control?
3. Which computer system does the company use? Mainframe, mini, PC Network, or stand alone PC?
4. What is the separation of functions between the development, testing and operational areas?
5. What is the separation of functions between the different departments of the economic operators business?
6. Who is responsible for access to and security of the computer systems?

7. How is access to various parts of the system controlled?

8. Are different systems used for the Financial and Logistical administration?

9. What software packages are used? Is it bespoke (tailored package) or a standard package?

10. Who supplied the package and who provides maintenance?

11. If applicable, does the system distinguish between Community and non-Community goods?

12. What are the links between the Financial and Logistical systems?

13. Where are computer activities undertaken?

**Sub-sections 2 - Internal control system & Flow of goods**

*Article 14i (d): 'have an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions;'*

*Article 14i (e): 'where applicable, have satisfactory procedures in place for the handling of licenses and authorisations connected to commercial policy measures or to trade in agricultural products;'*

1. Check the procedures for staff in the purchase, storage, production and sales department. Please confirm that you have verified that these procedures are being followed.
  
2. Have any of the procedures at 1 above been ISO approved or subject to any external audit?
  
3. If any internal/external audit reports have been supplied, please provide details.
  
4. What are the appropriate procedures for changing standing data?
  
5. What are the applicant's procedures for the purchase of non-Community goods and delivery of goods to their premises?
  
6. What procedure has the applicant for controlling stock movements and manufacturing processes?

**Sub-section 3 - Archiving and protection of information**

*Article 14i (f): 'have satisfactory procedures in place for the archiving of the company's records and information and for protection against the loss of information'.*

1. Outline briefly the procedures for back up, recovery, fallback, archiving and retrieval of business records. Please confirm that you have checked these procedures and are satisfied that they are being implemented. How long are records kept?



**Sub-section 4 - Compliance issues**

*Article 14i (g): 'ensure that employees are made aware of the need to inform the customs authorities whenever compliance difficulties are discovered and establish suitable contacts to inform the customs authorities of such occurrences;'*

1. Who is responsible for documenting and monitoring procedures for identifying and disclosing irregularities/errors to Customs or other regulatory authorities? What are the procedures in place if the person responsible is absent? Please confirm that you have checked these procedures and are satisfied that they are being followed.



**Sub-sections 5 - Information security - protection of computer systems & documentation & Information security – document security**

*Article 14i (h): 'have appropriate information technology security measures in place to protect the applicant's computer system from unauthorised intrusion and to secure the applicant's documentation.'*

1. Where is the main server located? Give details of how the main server is secured.
2. In relation to firewalls, virus protection, access and password control, what are the documented procedures? Is there protection of documents? Please confirm that you have checked procedures and are satisfied that they are being followed.





## Financial Solvency

**Article 14j (1):** 'The applicant's financial solvency shall be deemed to have been met if his solvency can be proven for the last three years.

Financial solvency shall mean a good financial standing which is sufficient to fulfil the commitments of the applicant, with due regard to the characteristics of the type of business activity.

If the applicant has been established for less than three years, his financial solvency shall be judged on the basis of records and information that are available'.

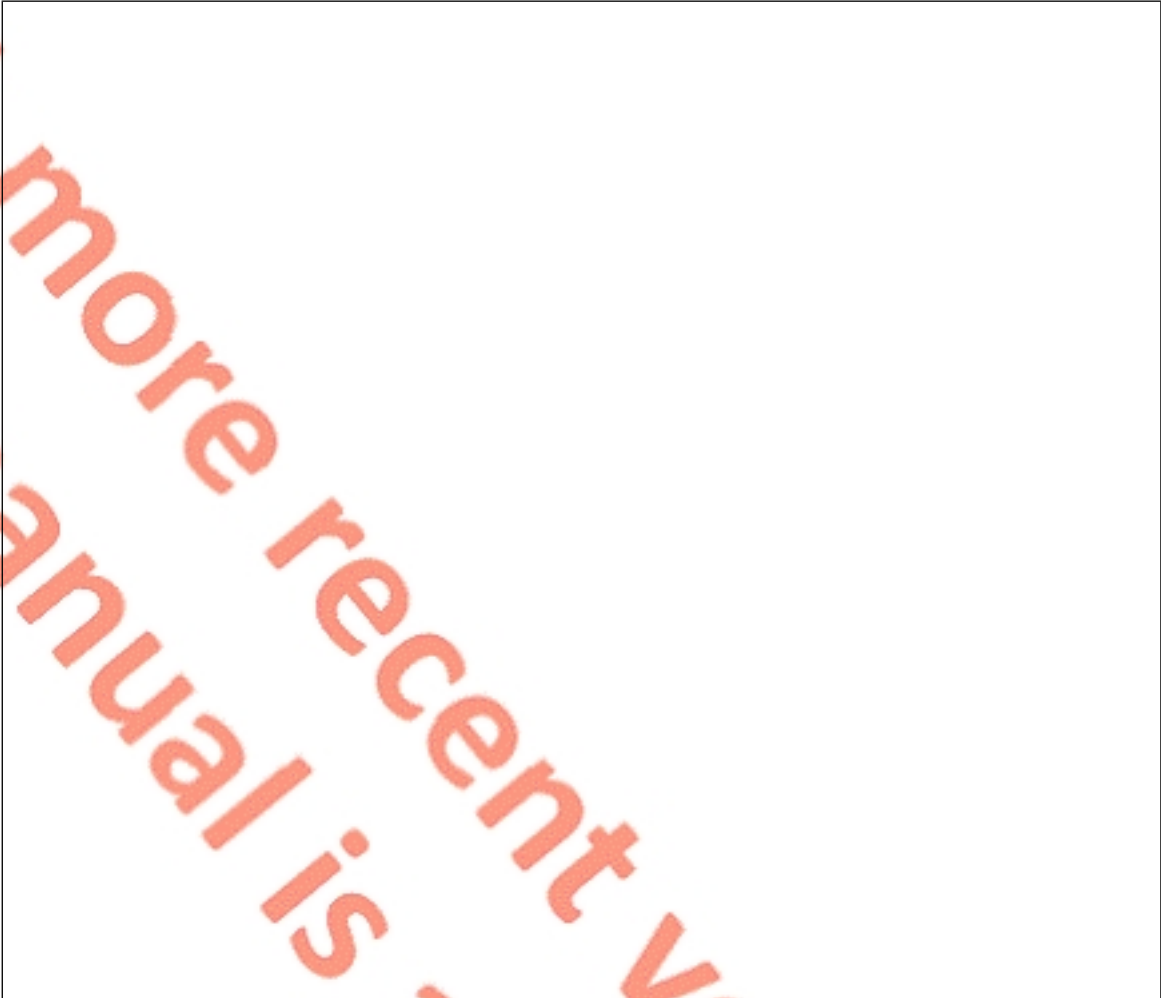
1. Documentary evidence must be provided. This can include statements from accountants, auditors, financial institutions, and a letter of funding on an ongoing basis from a parent company. Please provide details of the documentation supplied and confirm that solvency requirements have been met.

2. Does the applicant's Revenue District have any concerns about the applicant's financial solvency over the past 3 years?

3. Has the applicant mentioned anything that could impact on his financial solvency in the foreseeable future? If yes give details.

It should be noted that under Article 14a 2 Commission Regulation 1875/06, the customs authorities shall take due account of the specific characteristics of the Economic Operator, in particular small and medium sized companies.

**SUMMARY OF FINDINGS**



A more recent version of this manual is available.

**RECOMMENDATION**

**Recommend approval of application:**

**Yes:**

**No:**

(Where No is applicable, the relevant reasons should be outlined in the summary of findings. The economic operator will be formally advised of the reasons by the Simplified Procedures Unit and permitted the Right to be Heard on decisions by customs authorities. The appeals process under the Customs Code will be available to the Operator.

**SIGNATURE OF EVALUATING OFFICER:**

.....

**DATE:**

.....

**SIGNATURE OF LINE MANAGER:**

.....

**DATE:**

.....

**1.1.1 Noted in Simplified Procedures Unit**

NAME: .....

SIGNATURE: .....

DATE: .....

AUTHORISATION NUMBER: .....

DATE OF COMMENCEMENT  
ON CRS .....

**SINGLE AUTHORISATION FOR  
SIMPLIFIED PROCEDURES EVALUATION  
REPORT**

<b>COMPANY NAME</b>	
<b>COMPANY ADDRESS</b>	
<b>EORI NUMBER</b>	
<b>NAMES AND POSITIONS OF PERSONS INTERVIEWED</b>	
<b>TELEPHONE CONTACT NO.</b>	
<b>REGION</b>	
<b>DISTRICT</b>	
<b>EVALUATING OFFICER</b>	
<b>DATES OF VISITS</b>	

## GENERAL TRADER INFORMATION

1. Briefly describe the applicant's main business activities.
2. How many staff are employed in the business?
3. Give an overview of the principal owners/shareholders, stating names, addresses and their proportional interests.
4. Give an overview of the members of the board of directors.
5. Give details of the location of each site that the application covers and briefly describe the business activities at each location.
6. Any other relevant background or general information about the company should be listed below.

7. List any independently accredited standards, licenses or authorisations.

8. Provide details of relevant experience of main person(s) responsible for customs matters.

9. Please confirm that you have examined documented procedures provided under this section and that you have verified that applicant is following these procedures.

10. In respect of the application for simplified procedures, please outline the economic operators view of how the process will work in practice, i.e. will an agent or other third parties be engaged to perform some or all of the process.

**Note:** Some of the above information may be contained in the annexes that accompanied the application form – please cross-reference in the above boxes.

## Customs Compliance

### Compliance History

**Article 14h:** *‘The record of compliance with customs requirements shall be considered as appropriate if over the last three years preceding the submission of the application no serious infringement or repeated infringements of customs rules have been committed by any of the following persons:*

- (c) *The applicant;*
- (d) *The persons in charge of the applicant company or exercising control over its management;*

**Article 14h(2):** *If the person exercising control over the applicants company are established or resident in a third country, the customs authorities shall assess their compliance with customs requirements on the basis of the records and information available to them.*

**Article 14h(3):** *If the applicant has been established for less than three years, the customs authorities shall assess his compliance with customs requirements on the basis of the records and information available to them.”*

Check responses in the self-assessment questionnaire if applicable.

The persons listed in 14(h) should not have committed infringements against the customs rules, including both business and private activity.

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

**A more recent version of this manual is available.**



A more recent version of this manual is available.

## Accounting and Logistical System

### Sub-sections 1 - Audit Trail & Accounting and logistical systems

*Article 14i (a): 'maintain an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held and which will facilitate audit-based customs control;'*

*Article 14i (b): 'allow the customs authority physical or electronic access to its customs and, where appropriate, transport records;'*

*Article 14i (c): 'have a logistical system, which distinguishes, between Community and non-Community goods;'*

1. Has functionality of the audit trail been established? A check should be carried out on several transactions and these transactions should be followed through the system. Details of any tests carried out should be recorded.
2. Can the applicant's computer system facilitate an audit based customs control?
3. Which computer system does the company use? Mainframe, mini, PC Network, or stand alone PC?
4. What is the separation of functions between the development, testing and operational areas?
5. What is the separation of functions between the different company departments?
6. Who is responsible for access to and security of the computer systems?
7. How is access to various parts of the system controlled?

8. Are different systems used for the Financial and Logistical administration?
  
9. What software packages are used? Is it bespoke (tailored package) or a standard package?
  
10. Who supplied the package and who provides maintenance?
  
11. If applicable, does the system separate between Community and non-Community goods?
  
12. What are the links between the Financial and Logistical systems?
  
13. Where are computer activities undertaken?

**Sub-sections 2 - Internal control system & Flow of goods**

*Article 14i (d): 'have an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions;'*

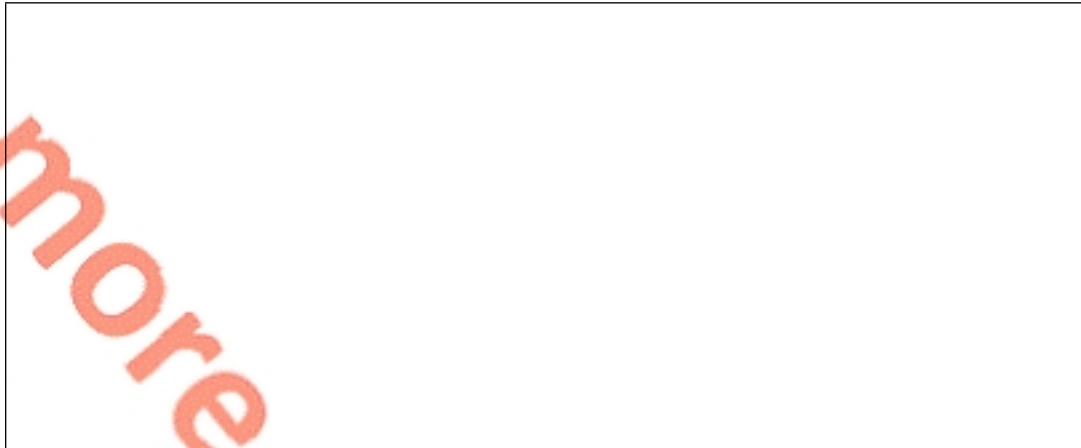
*Article 14i (e): 'where applicable, have satisfactory procedures in place for the handling of licenses and authorisations connected to commercial policy measures or to trade in agricultural products;'*

1. Check the procedures for staff in the purchase, storage, production and sales department. Please confirm that you have verified that these procedures are being followed.
  
2. Have any of the procedures at 1 above been ISO approved or subject to any external audit?
  
3. If any internal/external audit reports have been supplied, please provide details.
  
4. What are their procedures for changing standing data?
  
5. What are the applicant's procedures for the purchase of non-community goods and delivery of goods to their premises?
  
6. What procedure has the applicant for controlling stock movements and manufacturing processes?

**Sub-section 3 - Archiving and protection of information**

*Article 14i (f): 'have satisfactory procedures in place for the archiving of the company's records and information and for protection against the loss of information'.*

1. Outline briefly the procedures for back up, recovery, fallback, archiving and retrieval of business records. Please confirm that you have checked these procedures and are satisfied that they are being implemented. How long are records kept?



**Sub-section 4 - Compliance issues**

*Article 14i (g): 'ensure that employees are made aware of the need to inform the customs authorities whenever compliance difficulties are discovered and establish suitable contacts to inform the customs authorities of such occurrences;'*

1. Who is responsible for documenting and monitoring procedures for identifying and disclosing irregularities/errors to Customs or other regulatory authorities? What are the procedures in place if the person responsible is absent? Please confirm that you have checked these procedures and are satisfied that they are being followed.



**Sub-sections 5 - Information security - protection of computer systems & documentation & Information security – document security**

*Article 14i (h): 'have appropriate information technology security measures in place to protect the applicant's computer system from unauthorised intrusion and to secure the applicant's documentation.'*

1. Where is the main server located? Give details of how the main server is secured.

2. In relation to firewalls, virus protection, access and password control, what are the documented procedures? Is there protection of documents? Please confirm that you have checked procedures and are satisfied that they are being followed.



## Financial Solvency

**Article 14j (1):** 'The applicant's financial solvency shall be deemed to have been met if his solvency can be proven for the last three years.

Financial solvency shall mean a good financial standing which is sufficient to fulfil the commitments of the applicant, with due regard to the characteristics of the type of business activity.

If the applicant has been established for less than three years, his financial solvency shall be judged on the basis of records and information that are available'.

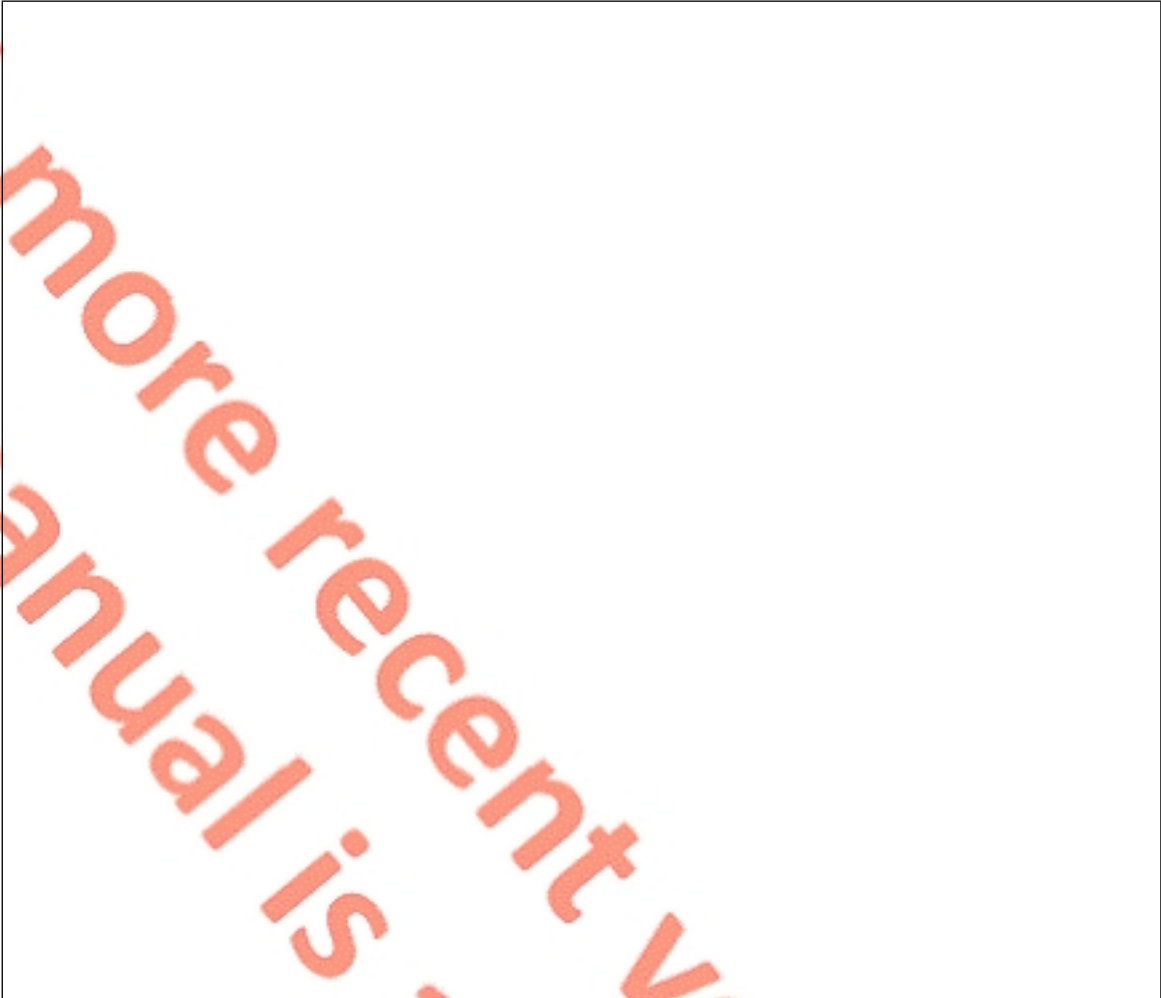
1. Documentary evidence must be provided. This can include statements from accountants, auditors, financial institutions, and a letter of funding on an ongoing basis from a parent company. Please provide details of the documentation supplied and confirm that solvency requirements have been met.

2. Does the applicant's Revenue District have any concerns about the applicant's financial solvency over the past 3 years?

3. Has the applicant mentioned anything that could impact on his financial solvency in the foreseeable future? If yes give details.

It should be noted that under Article 14a 2 Commission Regulation 1875/06, the customs authorities shall take due account of the specific characteristics of the economic operator, in particular small and medium sized companies.

**SUMMARY OF FINDINGS**





**RECOMMENDATION**

<b>Recommend approval of application:</b>	<b>Yes:</b>	<input type="checkbox"/>
	<b>No:</b>	<input type="checkbox"/>

**SIGNATURE OF EVALUATING OFFICER:**

.....

**DATE:**

.....

**SIGNATURE OF LINE MANAGER:**

.....

**DATE:**

.....

**1.1.2 Noted in Simplified Procedures Unit**

NAME: .....

SIGNATURE: .....

DATE: .....

AUTHORISATION NUMBER: .....

DATE OF COMMENCEMENT  
ON CRS .....





**Authorisation to use simplified procedures**  
**Continuation form - IMPORT**

.....  
 Authorisation number

Original	<b>7. Records for the procedure</b>	
	7.a. Place where the records are held	
	7.b. Type of records	
	<b>8. Type of goods</b>	
	8.a. CN-Code / Chapter of the CN	Description
	8.b. Estimated total quantity	8.c. Estimated number of transactions
	8.d. Estimated total customs value	8.e. Average of duty amount
	8.f. Exchange rate <input type="checkbox"/> The invoice amounts expressed in foreign currencies have to be converted using the exchange rate applicable on the 1st day of the period covered by the declaration.	
	<b>9. Customs procedure</b>	
	<b>10. Authorised locations of goods / Customs office (local clearance procedure)</b>	
	a. MS	b. Location (Name and address)
		c. local customs office (Name and address)
	<b>11. Customs offices of import (simplified declaration)</b>	
a. MS	b. Customs office (Name and address)	
<b>12. Companies included in the Single Authorisation</b>		
a. MS	b. Company (Name and address)	
<b>13. Supervising office</b>		

**14. Type of simplified declaration**

- Single administrative document (SAD)
- Electronic declaration
- commercial or other administrative document

to be specified:

**15. Additional information / conditions**

**16.** I consent to the exchange of any information with the customs authorities of any other Member State involved and the Commission.

- I consent to publication of the non-confidential data set out in this application.
- I do not consent to publication of the non-confidential data set out in this application.

**Place and date**

**Signature and name**

A more recent version of this manual is available.



**Authorisation to use simplified procedures**  
**Continuation form - EXPORT**

.....  
 Authorisation number

Original	<b>7. Records for the procedure</b>	
	7.a. Place where the records are held	
	7.b. Type of records	
	<b>8. Type of goods</b>	
	8.a. CN-Code / Chapter of the CN	Description
	8.b. Estimated total quantity	8.c. Estimated number of transactions
	8.d. Estimated total amount	
	<b>9. Customs procedure</b>	
	<b>10. Authorised locations of goods / Customs office</b> (local clearance procedure)	
	a. MS	b. Location (Name and address)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>11. Customs offices of export</b> (simplified declaration)		
a. MS	b. Customs office (Name and address)	
_____	_____	
_____	_____	
_____	_____	
<b>12. Name and address of companies included in the Single Authorisation</b>		
a. MS	b. Company (Name and address)	
_____	_____	
_____	_____	
_____	_____	
<b>13. Supervising office</b>		

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**14. Type of simplified declaration**

- Single administrative document (SAD)
- Electronic declaration
- commercial or other administrative document

to be specified:

**15. Additional information / conditions**

**16.** I consent to the exchange of any information with the customs authorities of any other Member State involved and the Commission.

- I consent to publication of the non-confidential data set out in this application.
- I do not consent to publication of the non-confidential data set out in this application.

**Place and date**

**Signature and name**

A more recent version of this manual is available.