Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

eCustoms Helpdesk Notification

Number:	**Ref: 07/2025**
Subject:	**AIS Functionality Update for Live Release in 31st March 2025**
Who should read:	**All those involved in Import Declarations including Software Providers**
Related Notification:	**N/A**
Issued by:	**eCustoms Helpdesk**
Queries to:	**UCCITDev@revenue.ie**
Issue Date:	**14 March 2025**

Revenue is making some minor changes to our import declaration system - Automated Import System (AIS). The functionality is now available to test in our test environment PIT. This will be implemented into live during the week commencing 31st March 2025. We will give five days' advance notification of the go-live date.

It is important that you understand the impact of the changes on your supply chain and are ready for these changes. The following declaration types are impacted H1, H2, H3, H4, H5, H6, H7 and I1. Therefore, if you are a stakeholder linked to any of these declaration types, you are advised to make yourself fully aware of all the changes. Full technical details are contained in the Annex

This release will introduce both functional and technical changes. These changes will not require you to provide any additional or new data. The changes may cause some declarations to be rejected.

The main changes are:

Refund applications

The IM099 (general notification) message was issuing incorrectly where a refund application was not required. This message will issue and advise the declarant whether or not a refund application must be lodged.

Changes to the application of C08 gift relief for consignments sent from one private individual to another.

The following changes are introduced to how the C08 gift relief will be applied:

- Transport costs will no longer be included in the calculation of the value used to determine the gift relief threshold where code C08 is used.

- Where there is a multi-item declaration, which has both gift relief items and non-gift relief items and the total value exceeds €45, VAT will now be applied to all items on the declaration. (See examples in the annex below).

Gross mass

There is a new requirement for gross mass to be declared at item level for all items and must be greater than zero. Otherwise, the declaration will be rejected.

Update to CERTEX business rule BR8060

Business Rule BR8060 has been expanded and will now apply to declarations for goods that require the additional CERTEX reference C085.

Update to Sri Lankan Currency Code

From 1 April 2025 the currency code for Sri Lankan rupees will change to **LKR**. When doing amendments to declarations lodged before 1 April the old currency code (LRK) should be used.

Annex:

Please find below link to updated Trader Specifications in relation to the coming release. The following changes will be reflected in Version 1.18 of the Trader Specifications

(1) Enhancements and Fixes

The following updates will be deployed as part of this release:
- **Changes to the application of C08 Gift Relief for Consignments sent from one private individual to another across H1, H6 and H7 declarations.**

There are two changes to how C08 will be applied across declaration types.

1. The thresholds for C08 gift relief, will now remove transport costs from the calculation of the value used to determine gift relief threshold.
2. Where there is a multi-item declaration, which has both gift relief items and non-gift relief items, VAT will now be applied to all items in the consignment.

For H1, H6 and H7 Declarations the following summarises the changes:

H1 Declaration: The system will use Item price (DE 4/14 (14 08 000 000)) to determine if the item qualifies for C08 gift relief.
H6 Declaration: The system will use Postal Value (DE 4/18 (14 12 000 000)) to determine if the item qualifies for C08 gift relief.
H7 Declaration: The system will use Intrinsic Value (DE 14 14 000 000) to determine if the item qualifies for C08 gift relief.

If a declaration has a mix of items, where some items are eligible C08 gift relief and some items are not (total value exceeds €45), the declarant **must** make the decision on what items they are claiming

relief on. The system will verify that the total of item prices where C08 is claimed does not exceed the threshold of €45.

- If the items where C08 is claimed exceeds the threshold of €45, the declaration will be rejected.

- If the declaration has the correct application of C08 (under the threshold of €45) and has
  item(s) that do not claim gift relief, then the system will relieve the customs duty for the item(s) with C08. The system will now charge VAT on **all** items within the declaration.
- Duty will apply to any item that does not have C08 declared.

Example 1:
- Item 1 €20 C08 – no duty or VAT charged.

- Item 2 €20 C08 – no duty or VAT charged.

Example 2:
- Item 1 €20 C08 – no duty charged; VAT charged.

- Item 2 €20 C08 – no duty charged; VAT charged.

- Item 3 €20 – Duty and VAT charged.

- Item 4 €20 – Duty and VAT charged.

- **Update to Sri Lankan Currency Code**

  From the 01st April 2025 the currency code for Sri Lankan rupees is LKR. For all amendments to declarations submitted prior to the 01st April 2025 the old currency code LRK, i.e. the one that was originally declared, must be used.

- **IM099 Refund Application message**

  The IM099 the message will now correctly state whether a refund application is required or not required.

  (2) Business Rules:

New Business Rules:

Business Rule	Description	Error Message
BR6055	Gross mass must be declared on the Item level only, in all Items. Gross mass must be greater than zero.	Gross Mass Error

Updated Business Rules:

Business Rule	Description	Update

BR8060	IF an Amendment (IM413) modifies existing CERTEX reference item level/header level or introduces new CERTEX reference (C644 C640 N853 C678 C085) in any item/header level of the last accepted MRN version in status 'RELEASED' THEN the Amendment is Rejected	This has been updated to include C085
BR600005	When 'C07', 'C08', F48, and/or '1C1' are declared in any Items, in the DE '1/11 (11 02 001 000) Additional declaration type': The sum of the Intrinsic Values across all the declaration Items where 1C1 is declared must not exceed €700. The sum of the Intrinsic Values across all the declaration Items where C07 or F48 is declared must not exceed €150. The sum of the Intrinsic Values across all the declaration Items where C08 is declared must not exceed €45. The 'Intrinsic Value', where the 1C1, C07 and F48 limits apply, consists of the following DE's: H1: DE '4/14 Item price', H6: DE '4/18 Value', H7: DE '14 14 000 000 Intrinsic Value' The 'Intrinsic Value', where the C08 limit applies, consists of the following DE's: H1: DE '4/14 Item price', H6: DE '4/18 Value', H7: DE '14 14 000 000 Intrinsic Value'	This has been updated to amend the values for C08

(3) Update to XSD's:

Please note there have been some minor updates to the XSD's.