C&E TAN Reports available on Revenue's Online Service (ROS)

for C&E Traders

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Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Table of Contents

1   Introduction

1.1   Reports available on Revenue's Online Service (ROS) for Customs & Excise (C&E) Traders

Once you are registered for C&E, you will automatically be assigned a C&E Trader Account Number (TAN account) which is the same as your C&E registration number. You automatically have a Cash Account once registered for C&E and can operate on a Cash basis without any authorisation being required. See the following link which gives information on how to submit payments online using ROS;
ce-online-payments-in-ros-and-myaccount

The following reports are available to C&E Traders on ROS:

- C&E TAN Balance Enquiry
- Look Up Payment
- C&E Weekly Transaction List
- C&E Monthly Statement

2   C&E TAN Balance Enquiry

2.1 How to access the C&E TAN Balance Enquiry service

This is a facility that allows C&E traders to view a current C&E balance on their TAN account. This service may be used if you are registered both as a customs and excise trader and for ROS.

You can access the service through ROS by following these steps:

- Select 'Revenue Record' from the ROS main menu.

- Select 'Request Statement of Accounts'

- Select 'C&E' from the 'Tax Type/Duty' option list.

- Select the relevant option from the 'Function' option list.

  o Choose 'Cash Account Query' for available Cash balance (see Cash account balance screen hereunder)

  o Choose 'Deferred Account Query' for available Deferred Balance – (see Deferred account balance screen hereunder)

Please note that Deferred balances are only available in the following instances

SAD Deferred - where a trader has a Comprehensive Guarantee in place for a Customs Deferred Payment Facility

EDE Deferred – where a trader has a Bank Guarantee in place for an Excise Deferred Payment Facility

- The relevant balance will be displayed on screen.

Cash account balance screen

Figure 1: Cash account balance screen
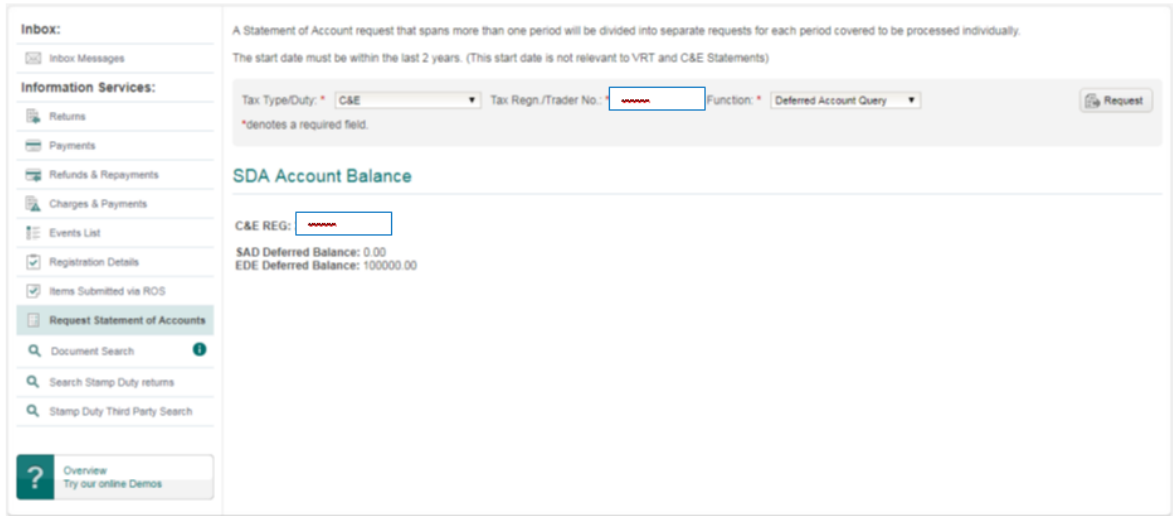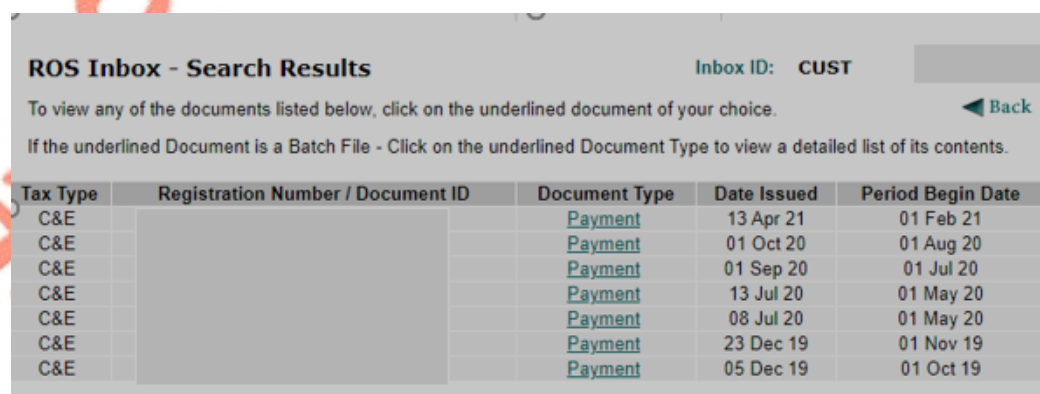
Deferred account balance screen

Figure 2: Deferred account balance enquiry screen

3   Lookup Payment made using Revenue Online Payment (ROS) Facility

3.1   How to look up a payment made using your C&E/TAN account in ROS

- From Revenue Record, Search by "Cust" & enter Customer Number

- Select C&E as TAX Type and enter the C&E Registration number

- Document type select Payment

- A list of the payments you made using your TAN account will be presented.

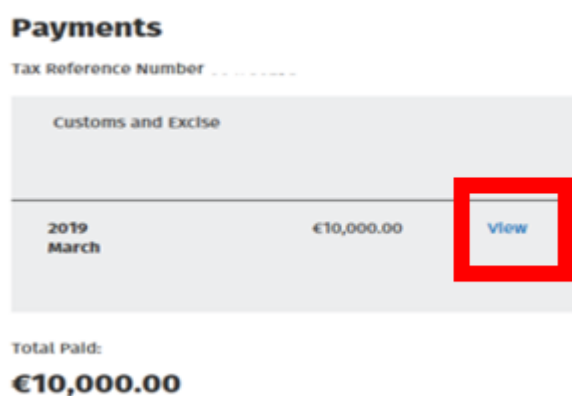**ROS Inbox - Search Results**   Inbox ID: CUST

To view any of the documents listed below, click on the underlined document of your choice.   ◀ Back

If the underlined Document is a Batch File - Click on the underlined Document Type to view a detailed list of its contents.

Tax Type	Registration Number / Document ID	Document Type	Date Issued	Period Begin Date
C&E		Payment	13 Apr 21	01 Feb 21
C&E		Payment	01 Oct 20	01 Aug 20
C&E		Payment	01 Sep 20	01 Jul 20
C&E		Payment	13 Jul 20	01 May 20
C&E		Payment	08 Jul 20	01 May 20
C&E		Payment	23 Dec 19	01 Nov 19
C&E		Payment	05 Dec 19	01 Oct 19

Figure 3: List of Payments made in ROS

- Select a Payment to show the period the payment is allocated to.

Payments

Tax Reference Number . . . .

Customs and Excise		
2019 March	€10,000.00	View

Total Paid:

€10,000.00

Figure 4: Payment allocation details

- To display further details, click on View.   If you allocated the payment to an Agent's C&E Registration or TAN number, the information will be displayed in the screen under Top Up Tan as per next screen.

Customs and Excise

Payment Year

2019

Payment Period

March

Top Up TAN

Ring Fencing

Payment Amount

€10,000.00

Close →

Figure 5: Detailed payment allocation details

3.2 How to obtain a payment list in ROS using the Request Payment Statement Option in ROS

If you have a C&E TAN account, you can request a payment statement of transactions from your TAN account between given dates. The report will be available to download in pdf or csv format.

From your Inbox, select "Request Payment Statement". Enter the Tax Type Duty as C&E, Enter the C&E Tax Registration Number and the period you want to run the statement. Statements can be requested for up to 6 months from the date of initial date input, if a request exceeds that limit, an error message will be displayed.

Figure 6: Request payment statement in ROS

When a valid period is selected and the user clicks "Request", a payment report will be displayed to the user, with the option of exporting the payment report to PDF or CSV format via links at the bottom of the report presented.

Figure 7: Payment statement of transactions

Fields will be available within the report page at the top to update the date range used to generate the report. Input the amended dates and click Refresh.

The PDF report will contain 12 rows per page. If the report requested contains more than 12 items a new page will be created. The page number at the bottom of the report will be updated accordingly.

3.2.1 PDF Version of the Payment Report

Figure 8: Payment transaction report pdf format

3.2.2 CSV Version of the Payment Report

Receipt Number	Payment Date	Payment Type	Tax Type	Payment Amount (Euros)	Payment Method	Payer Name	Top up TAN(TAN/C&E Number)	Top up TAN Name	Status	Tax Period
477424	28/04/2021 1		C&E	6,765.00	Single Debit Instruction	JOVF LTD		JOVF LTD	Pending	31/01/2021
932917	28/04/2021 15:54	TAX	C&E	8,562.00	Single Debit Instruction	JOVF LTD		WVFTZY LTD	Pending	31/01/2021
983005	28/04/2021 13:03	TAX	C&E	1,234.00	Debit Card	JOVF LTD		JOVF LTD	Complete	31/01/2021
413999	28/04/2021 13:03	TAX	C&E	1,232.00	Debit Card	JOVF LTD		WVFTZY LTD	Complete	28/02/2021
665201	24/05/2021 08:54	TAX	C&E	7,567.00	Debit Card	JOVF LTD		JOVF LTD	Complete	31/01/2021
538862	24/05/2021 08:54	TAX	C&E	133,131.00	Debit Card	JOVF LTD		JOVF LTD	Complete	31/03/2020
854491	24/05/2021 08:54	TAX	C&E	2,782.00	Debit Card	JOVF LTD		WVFTZY LTD	Complete	28/02/2017
174857	24/05/2021 08:54	TAX	C&E	777.00	Debit Card	JOVF LTD		JOVF LTD	Complete	31/05/2017
476332	28/04/2021 13:14	TAX	C&E	6,543.00	Debit Card	JOVF LTD		JOVF LTD	Complete	31/01/2021
724694	28/04/2021 13:14	TAX	C&E	3,456.00	Debit Card	JOVF LTD		WVFTZY LTD	Complete	31/01/2021
885746	24/05/2021 16:39	TAX	C&E	24,242.00	Debit Card	JOVF LTD		JOVF LTD	Complete	31/01/2015
975918	24/05/2021 16:39	TAX	C&E	66,664.00	Debit Card	JOVF LTD		WVFTZY LTD	Complete	28/02/2015
181663	24/05/2021 16:39	TAX	C&E	676.00	Debit Card	JOVF LTD		JOVF LTD	Complete	30/04/2016
100058	24/05/2021 16:39	TAX	C&E	767.00	Debit Card	JOVF LTD		JOVF LTD	Complete	31/08/2018
512413	24/05/2021 16:39	TAX	C&E	8.00	Debit Card	JOVF LTD		JOVF LTD	Complete	30/04/2021

Figure 9: Payment transaction report csv format

Status of payment for card payments will display the status of the Card payment as one of the following. When the payment has completed processing in the Revenue systems the status of the payment will be updated to complete.

- Pending
- Complete
- Rejected
- Paid

Status of bank payments will display either **Pending** or **Complete**. The payment will be credited to the TAN account instantly but will take 2/3 days to show a status of complete/paid.

4   C&E Weekly Transaction Lists

Details on how to access these lists is provided below.

- A C&E Weekly Transactions list is for your information only and receipt of this does not require any action by your company.
- It will show all entries that were submitted in the previous week with your EORI number quoted as the Importer. It will include entries where your company is the payer as well as where your clearance agent is the payer.
- Weekly Transactions Lists are produced for the Declarant and Importer/Exporter.
- Weekly Transaction Lists will display all transactions that were received from Monday to Sunday for the targeted week. They are normally available on Tuesday of each week or Wednesday if the Monday of that week is a Public holiday and are sent to your ROS inbox.
- If a company did not have any transactions for a particular week, you will not receive the transaction list.
- The Weekly Transaction list is available on ROS in downloadable CSV or PDF format. The CSV format includes the Declarant Name and Payer Name and the postponed VAT figure.

Postponed VAT (1B2) figure is only available on the weekly transaction lists from July 2021 onwards for entries submitted through the AIS system. It is NOT included in the total liability figure for collection. If an amended entry is submitted whereby no amendment is made to the postponed VAT amount, the original postponed VAT amount will show in full on the amended entry. Thus the postponed VAT figure should only be included once in calculating totals.

For Import Entries submitted through the AIS system –

The Postponed VAT figure is included in the Postponed VAT column. The amount of VAT under is NOT included in the total liability for collection.

How to recognise an AIS entry - when your clearance agent has used the AIS system to submit the entry, the last digits of the MRN are a mixture of numbers and letters eg 21DUB2A123E12R0.

For Import Entries submitted through the AEP system –

The Postponed VAT figure will **NOT** be included in the Postponed VAT column. You will need to check with your software provider or clearance agent for the Postponed VAT figure.

How to recognise an AEP entry - when your clearance agent has used the AEP system to submit the entry, the last 9 digits of the MRN are all numbers eg 21DU4IM123456789. With effect from 4th October 2021, AEP is no longer in use for new import declarations.

Figure 10: C&E Weekly Transaction Screen

4.1   CSV Version of Weekly Transaction List

Importer/Exporter Transaction List for the Week DD/MM/YYYY – DD/MM/YYYY

C&E Weekly Transactions Field Headings

Entry Transactions														
Entry No.	Date of Acceptance	Imp/Exp C&E Num	Imp/Exp EORI Num	Imp/Exp EORI Name	Payer C&E Acct. Num	Payer C&E Acct. Name	Box 7 Ref.	TD ID	Type	CCT	Excise	VAT	Total	VAT Post
Note 1	Note 2	Note 3	Note 4	Note 5	Note 6	Note 7	Note 8	Note 9	Note 10	Note 11	Note 12	Note 13	Note 14	Note 15

Figure 11: C&E weekly transaction field headings

4.1.1   Description of Headings on Weekly Transaction List

Note no	Heading on Transaction List	Description
1	Entry No	The Entry number or MRN (Master Reference Number also known as Movement Reference Number) is a unique number that is automatically generated by the Import system once the entry is submitted.
2	Date of Accept	Date that the entry is accepted by the system
3	Imp/Exp. C&E Num	This is the Importer/Exporter C&E /TAN number
4	Imp/Exp. EORI Num.	This is the Importer/Exporter EORI number
5	Imp/Exp. EORI Name	This is the Importer/Exporter Name
6	Payer C&E Acct. Num	This is the C&E TAN account number of the Payer of the entry
7	Payer C&E Acct. Name	This is the Name of the Payer of the entry
8	Box 7 Ref	The Reference Number or UCR is completed by the Declarant or Clearance Agent when submitting the entry in Data Element 2/4 for AIS entries or Box 7 for AEP entries.
9	TD ID	Transport Document ID is completed by the Declarant / Clearance Agent when submitting the entry
10	Type	This refers to the type of declaration or entry submitted by the clearance agent; it does not affect how the liability is calculated on the entry.
11	CCT	CCT is Common Customs Tariff, also known as Customs Duty
12	Excise	Excise, duty on Alcohol and Tobacco products where applicable
13	VAT	VAT - Value Added Tax
14	Total	Total of CCT + Excise Duty + VAT
15	VAT Post	Postponed VAT (1B2) figure. The amount of VAT postponed is **NOT** included in the total liability for collection.

Figure 12: Description of weekly transactions field headings

4.2   PDF Version of the Weekly Transaction List

The screenshot below shows a sample of a PDF version of a C&E Weekly Transaction List, please note that the CSV format gives more details for each entry.

Declarant Transaction List for the Week 12/7/2021 – 18/7/2021

List of SAD/UCC Transactions

Entry No.	Date of Accept	Imp/Exp C&E Num.	Imp/Exp EORI Num.	Payer C&E Acct. Num.	Box 7 Ref.	TD ID	Type	CCT	EXCISE	VAT	TOTAL	VAT Postponed

Figure 13: Sample of weekly transactions list in pdf format

5   C&E Monthly Statements & Sample

- Monthly statements are only produced in respect of the Payer, they are **not** produced for declarants or importers who are not payers.
- These statements should reach the customer's ROS inbox around the 8th of each month with details of entries affecting the Payer TAN account for the previous month. It will also include details of payments or credits in/out within the period.
- Monthly statements will show postponed accounting entry transactions.
- If a Payer does not have any transactions for a given month, a statement will not issue.
- A Monthly Statement is available in ROS in downloadable CSV or PDF format. The CSV format will include the Declarant Name and postponed VAT figure.

Postponed VAT (1B2) figure is only available on the monthly statement for entries submitted through the AIS system. It is **NOT** included in the total liability figure for collection. If an amended entry is submitted whereby no amendment is made to the postponed VAT amount, the original postponed VAT amount will show in full on the amended entry. Thus the postponed VAT figure should only be included once in calculating totals.

For Import Entries submitted through the AIS system –

The Postponed VAT figure is included in the Postponed VAT column. The amount of VAT postponed is NOT included in the total liability for collection.

How to recognise an AIS entry - when your clearance agent has used the AIS system to submit the entry, the last digits of the MRN are a mixture of numbers and letters eg 21DUB2A123E12R0.

For Import Entries submitted through the AEP system –

The Postponed VAT figure will **NOT** be included in the Postponed VAT column. You will need to check with your software provider or clearance agent for the Postponed VAT figure.

How to recognise an AEP entry - when your clearance agent has used the AEP system to submit the entry, the last 9 digits of the MRN are all numbers eg 21DU4IM123456789

Figure 14: C&E monthly statement screen

5.1   CSV Version of the C&E Monthly Statement

A List of payments/credits will be provided where applicable.

Document Type	Start date	End date												
C&E Monthly statement	01/02/2021	28/02/2021												
Cash Transactions														
Date	Location	Type	Receipt Number	Amount										
06/02/2021	RevPay Sarsfield House Limerick	Payment	XXXXXX	XXXXXX										
07/02/2021	RevPay Sarsfield House Limerick	Payment	XXXXXX	XXXXXXX										
01/03/2021		Credit Out		XXXXXX										
01/01/2021		Credit In		XXXXXXX										
SAD Transactions														
Entry No.	Date of Accept	Dec. C&E Num	Dec. EORI Num	Dec. EORI Name	Box 7 Ref	TD ID	Type	CCT	VAT on CCT	Excise	VAT on Excise	Total	Postponed VAT
21DUB1XXXXXXXXX	23/02/2021	XXXXXXXX	IEXXXXXXXX	XXXXXXXXXXXXX	XXXXXXX	N705XXXXXXX	Free	0	0	0	0	0	X,XXX
21DUB1XXXXXXXXX	15/02/2021	XXXXXXXX	IEXXXXXXXX	XXXXXXXXXXXXX	XXXXXXX	N705XXXXXXX	Simplified	XXX	0	0	0	XXX	0
21DUB1XXXXXXXXX	23/02/2021	XXXXXXXX	IEXXXXXXXX	XXXXXXXXXXXXX	XXXXXXX	N705XXXXXXX	Complete	XXX	0	0	0	0	X,XXX

Figure 15: C&E monthly statement payments and credits screen

5.1.1   Description of the headings that appear on a C&E Monthly Statement.

Document Type	Start date	End date		
C&E Monthly statement	01/02/2021	28/02/2021		

<u>Cash Transactions</u>

Date	Location	Type	Receipt Number	Amount
01/02/2021		Credit In **Note 1**		
Also included - list of payments made during the month.				
01/03/2021		Credit Out **Note 2**		

Figure 16: C&E monthly statement heading description

Entry Transactions

Entry No.	Date of Accept	Dec. C&E Num	Dec. EORI Num	Dec. EORI Name	Box 7 Ref	TD ID	Type	CCT	VAT on CCT	Excise	VAT on Excise	Total	Postponed VAT
Note 3	Note 4	Note 5	Note 6	Note 7	Note 8	Note 9	Note 10	Note 11	Note 12	Note 13	Note 14	Note 15	Note 16

Figure 17: C&E monthly statement entry heading descriptions

Note	Heading on Monthly Statement	Description
Note 1	Credit In (on the 1st of each month)	Unused cash automatically carried forward from the previous month; this occurs on the 1st of each month
Note 2	Credit Out (on the 1st of each month)	Unused cash automatically carried froward to following month, this occurs on the 1st of each month.
Note 3	Entry No.	The Entry number or MRN (Master Reference Number also known as Movement Reference Number) is a unique number that is automatically generated by the Import system once the entry is submitted.
Note 4	Date of Accept	Date that the entry is accepted by the system
Note 5	Dec. C&E Num	This is the Declarants/Clearance Agents C&E TAN number
Note 6	Dec. EORI Num	This is the Declarants/Clearance Agents EORI number
Note 7	Dec. EORI Name	This is the Declarants/Clearance Agents Name
Note 8	Box 7 Ref	The Reference Number or UCR is completed by the Declarant or Clearance Agent when submitting the entry in Data Element 2/4 for AIS entries or Box 7 for AEP entries.
Note 9	TD ID	Transport Document ID is completed by the Declarant / Clearance Agent when submitting the entry
Note 10	Type	This refers to the type of declaration or entry submitted by the clearance agent; it does not affect how the liability is calculated on the entry
Note 11	CCT	CCT is Common Customs Tariff, also known as Customs Duty
Note 12	VAT on CCT	Amount of VAT charged on CCT (Customs Duty)
Note 13	Excise	Excise, duty on Alcohol and Tobacco products
Note 14	VAT on Excise	Amount of VAT charged on Excise
Note 15	Total	Total of CCT + VAT on CCT + Excise Duty + VAT on Excise
Note 16	Postponed VAT	Postponed VAT (1B2) figure. The postponed VAT is **NOT** included in the total liability for collection

Figure 18: C&E Monthly Statement field descriptions

5.2 PDF Version of the C&E Monthly Statement

The screenshot below shows a sample of a PDF version of a C&E Monthly Statement, please note that the CSV format of the Monthly statement gives more details for each entry.

Figure 19: C&E monthly statement pdf version