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

Document updated April 2022

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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.

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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.

To provide you with a view of the activity associated with your C&E Registration Number and TAN Account, the following reports are available to you on ROS:

- C&E TAN balance enquiry
- C&E payment reports
- C&E weekly declaration transaction list
- C&E monthly declaration and payment statement

1.2   How to submit a C&E Payment on ROS

See the following link which gives information on how to submit payments online using ROS.

ce-online-payments-in-ros-and-myaccount

2   C&E TAN balance enquiry

If you are a Custom and Excise (C&E) Trader, this facility allows you to view the current C&E balance on your TAN account. To use this facility, you must be both registered as a C&E Trader and be registered for ROS.

2.1 How to access the C&E TAN balance enquiry service

Access to your C&E TAN balance is provided through ROS. You should:

- 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.
- The relevant balance will be displayed on screen.

1. Choose 'Cash Account Query' for available Cash balance (see cash account balance screen hereunder)
2. 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

1. Cash account balance screen

Figure 1: Cash account balance screen

2. Deferred account balance screen

Figure 2: Deferred account balance enquiry screen
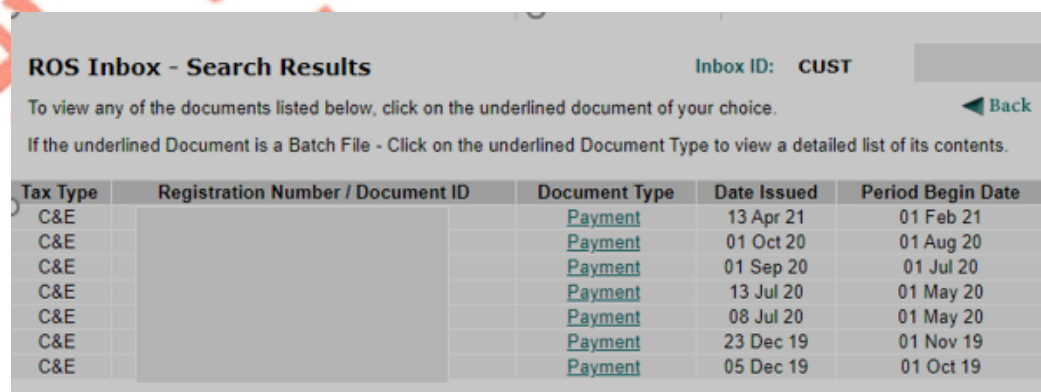
3 Payment Reports

There are 3 different report facilities available in relation to payments made in ROS. These are:

3.1   List of individual payments made by you in ROS.

3.2   List of payments made by you within a specified timeframe in ROS.

3.3   Weekly payments lists – details of payments made **to** your TAN account in ROS in the previous week.

3.1 List of individual payments made by you in ROS

- From Revenue Record, Search by "Cust" & enter your Customer Number
- Select C&E as Tax Type and enter the C&E Registration number
- In the Document Type select "Payment"
- A list of the payments you made in ROS will be presented as follows.

ROS Inbox - Search Results   Inbox ID: **CUST**
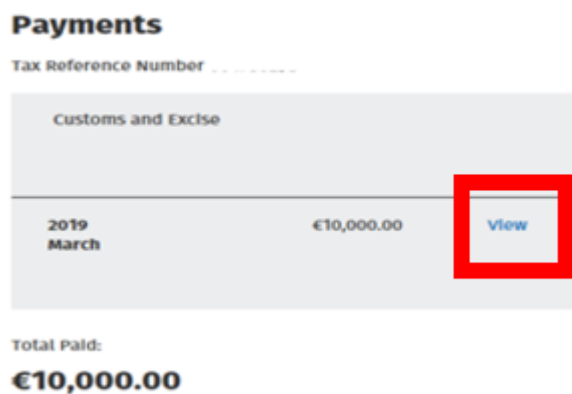
To view any of the documents listed below, click on the underlined document of your choice.   ◄ Back

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
[REDACTED]

Ring Fencing

Payment Amount
€10,000.00

Close →

Figure 5: Detailed payment allocation details

3.2   List of payments made by you within a specified timeframe in ROS

You can request a list of payments made 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.
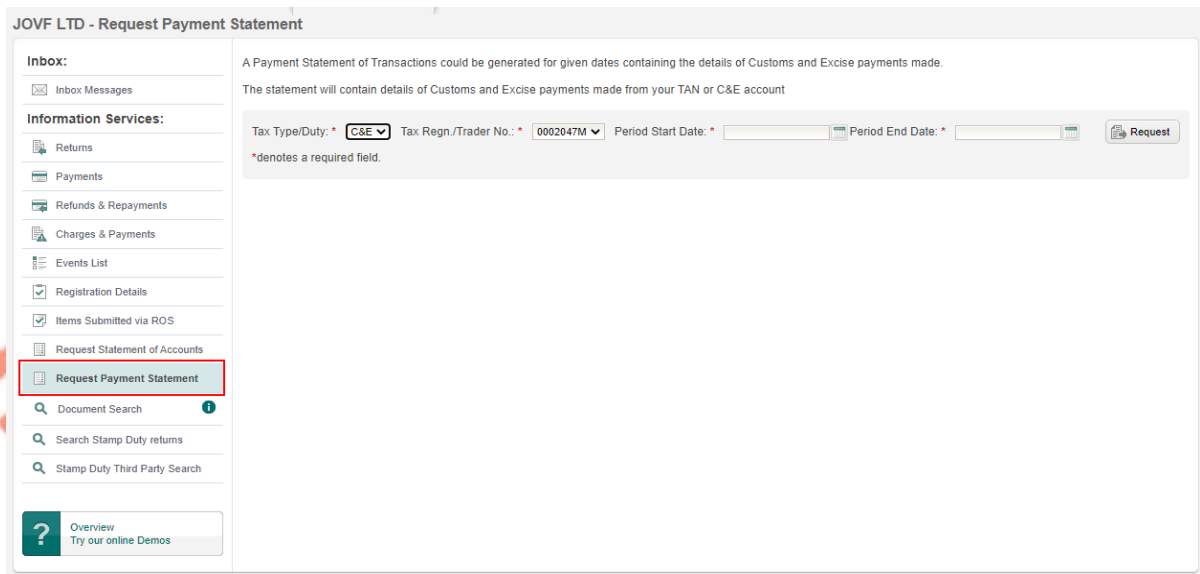
Figure 6: Request payment statement in ROS

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 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   CSV version listing payments made by you in ROS within a specified timeframe.

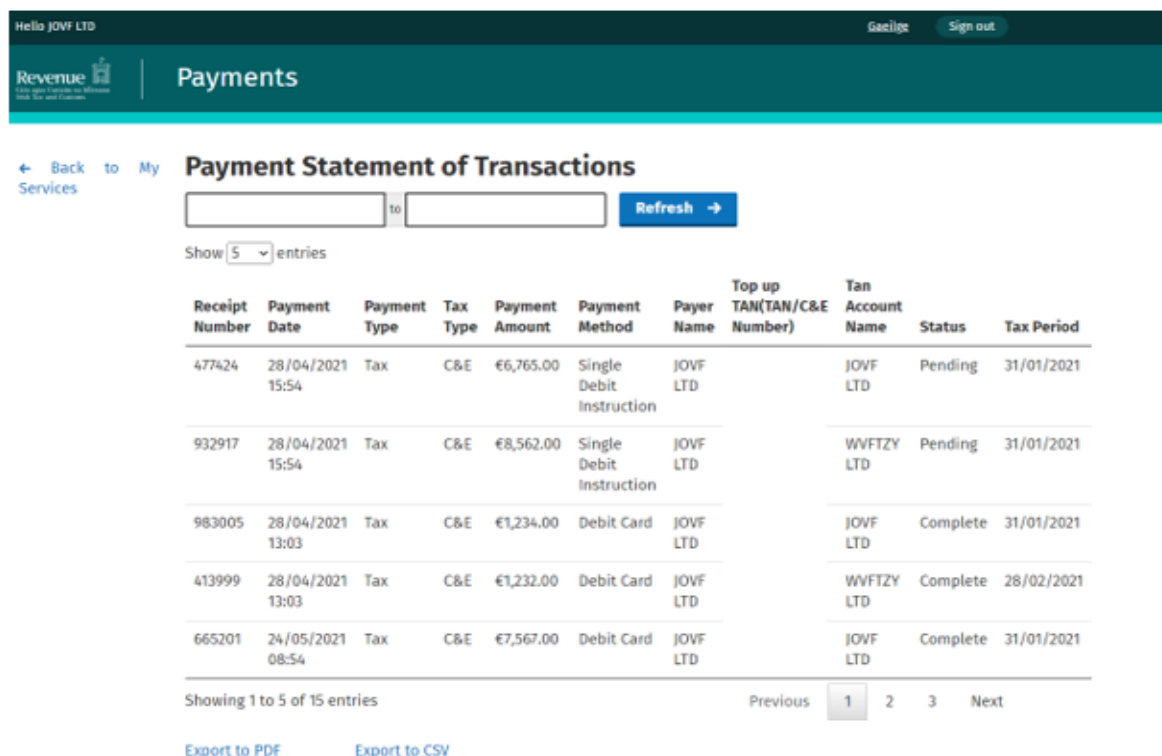| Receipt Number	Payment Date	Payment Type	Tax Type	Payment Amount (Euros)	Payment Method	Payer Name	Top up TAN(TAN/C&E Number)	Top up TAN Name	Status	Tax Period
477424	28/04/2021 1		C&E	6,765.00	Single Debit Instruction	JOVF LTD		JOVF LTD	Pending	31/01/2021
932917	28/04/2021 15:54	TAX	C&E	8,562.00	Single 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 8: Payment transaction report csv format

3.2.2   PDF version listing payments made by you in ROS within a specified timeframe.

OFFICE OF THE REVENUE COMMISSIONERS

In all correspondence please qoute:
EORI NO:
Payer C&E NO: _____
Payer Name: JOVF LTD

JOVF LTD
REGISTERED OFFICE
MAIN STREET
NEW TOWN
THIS COUNTY

Payment Statement of Transactions for period 01/04/2021 - 18/06/2021

Receipt Number	Payment Date	Payment Type	Tax Type	Payment Amount	Payment Method	Payer Name	Top up TAN/TAN/C&E Number)	Top up TAN Name	Status	Tax Period
477424	28/04/2021 15:54	TAX	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

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Figure 9: Payment transaction report pdf format

3.2.3   Status for card payments

Card payments will display 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

3.2.4   Status for bank payments

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 and to be taken from your bank account.

3.3 Weekly Payments List – details of payments made **to** your TAN account in ROS in the previous week

- Weekly Payments Lists are for your information only and receipt does not require any action by your company.
- Weekly Payments Lists will display all payments to your C&E TAN account that were received from Monday to Sunday for previous week. They are normally available on Tuesday of each week or Wednesday if the Monday of that week is a Public holiday.
- The weekly Payments List is **sent automatically to your ROS inbox.**
- The Payer TAN number and name will be displayed together with the tax type, date received, receipt number, payment method, status, amount and tax period.
- Direct debit amounts that you made for C&E will also be shown.
- **Giro payment to your TAN account will be shown. However the payer name and number will not be displayed as the report only shows details of payments made in ROS.**
- The status of the payment will show as either 'active' or 'cancelled'.
- If you did not have any payments for a particular week, you will **not** receive the weekly payments list.
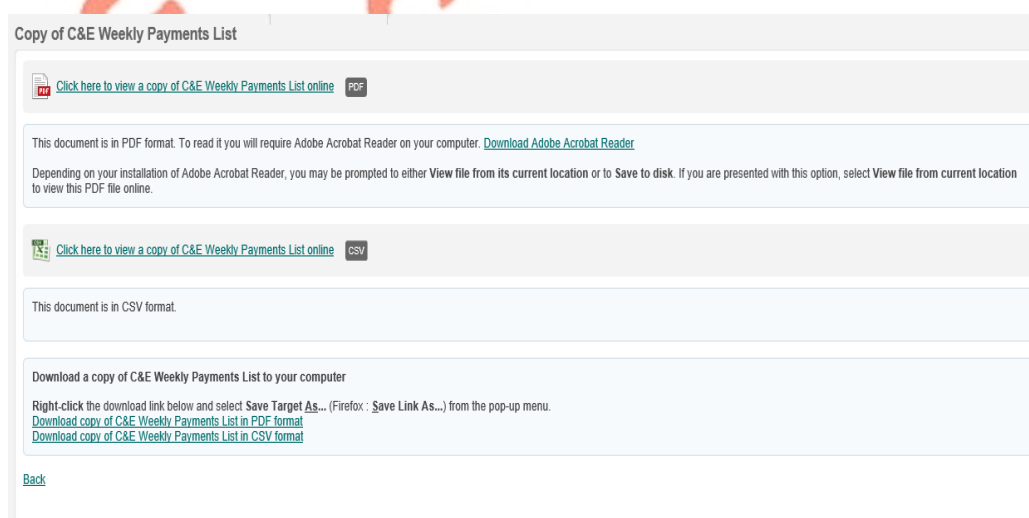- The weekly payments list is available on ROS in downloadable csv or pdf format.

Copy of C&E Weekly Payments List

📄 Click here to view a copy of C&E Weekly Payments List online PDF

This document is in PDF format. To read it you will require Adobe Acrobat Reader on your computer. Download Adobe Acrobat Reader

Depending on your installation of Adobe Acrobat Reader, you may be prompted to either **View file from its current location** or to **Save to disk**. If you are presented with this option, select **View file from current location** to view this PDF file online.

📄 Click here to view a copy of C&E Weekly Payments List online CSV

This document is in CSV format.

Download a copy of C&E Weekly Payments List to your computer

Right-click the download link below and select **Save Target As...** (Firefox : **Save Link As...**) from the pop-up menu.
Download copy of C&E Weekly Payments List in PDF format
Download copy of C&E Weekly Payments List in CSV format

Back

Figure 10: C&E Weekly Payments ROS Screen

3.3.1 CSV version of weekly payment list

Payment Transactions								
Tax Type	Date Received	Receipt No.	Payment Method	Status	Amount	Tax Period End	Payer C&E Acct Num	Payer name
C&E	03/02/2022	111111	Giro	Active	1211.08	28/02/2022		
C&E	02/02/2022	111111	RevPay SDA	Active	556.58	28/02/2022	1234567X	SAMPLE PAYER LTD
C&E	02/02/2022	111111	Giro	Active	1013.43	28/02/2022		
C&E	03/02/2022	111111	RevPay SDA	Active	11546	28/02/2022	2234567Y	TEST PAYER LTD
C&E	03/02/2022	111111	Giro	Active	3225.09	28/02/2022		

Figure 11: C&E Weekly Payments List CSV

3.3.2   PDF version of weekly payment list

In all correspondence please quote:								Enquiries: 01 7383677
C&E No:	XXXXXXX							Page 1
EORI NO:	XXXXXXX							22/11/2021

aepui v438

Name
Address 1
Address 2
Address 3

Payments Transaction List for the Week 15/11/2021 – 21/11/2021
List of Payments Transactions

Tax Type	Date Received	Receipt No.	Payment Method	Status	Amount	Tax Period End	Payer C&E Acct Num	Payer name
C&E	16/11/2021	XXXXXXX	RevPay SDA	Active	XX,XXX.XX	30/11/2021	XXXXXXXX	XXXXXXXXXXXXXXXXXX
C&E	19/11/2021	XXXXXXX	RevPay SDA	Active	XX,XXX.XX	30/11/2021	XXXXXXXX	XXXXXXXXXXXXXXXXXX
C&E	15/11/2021	0	Direct Debit	Active	XX.XXX.XX	31/10/2021		

Figure 12: Weekly payments list pdf version

4   C&E Weekly Transaction Lists (Declarations) and sample

- Weekly Transaction Lists detailing all declarations submitted for that week is for your information only and receipt of this does not require any action by your company.
- It will show all declarations that were submitted in the previous week with your EORI number quoted as the Importer. It will include declarations where you are the payer as well as where your clearance agent is the payer.
- Weekly Transaction Lists are produced for the Declarant and Importer or Exporter.
- Weekly Transaction Lists will display all declarations that were received from Monday to Sunday for the previous week. They are normally available on Tuesday of each week or Wednesday if the Monday of that week is a Public holiday
- Weekly Transaction Lists are sent to your ROS inbox.
- If you 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 – the pdf version contains less information.

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

For Import declarations 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 declaration - when your clearance agent has used the AIS system to submit the declaration, the last digits of the MRN are a mixture of numbers and letters eg 21DUB2A123E12R0 or 21IEDUB2A123E12R0.

For Import declarations 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 declaration - when your clearance agent has used the AEP system to submit the declaration, the last 9 digits of the MRN are all numbers eg 21DU4IM123456789 or 21IEDU4IM123456789. With effect from 4th October 2021, AEP is no longer in use for new import declarations.

Figure 13: 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 14: C&E weekly transaction list field headings

4.1.1 Description of headings on Weekly Transaction List

Note no	Heading on Transaction List	Description
1	Entry No	The declaration 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 (declaration) is submitted.
2	Date of Accept	Date that the declaration 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 declaration
7	Payer C&E Acct. Name	This is the Name of the Payer of the declaration
8	Box 7 Ref	The Reference Number or UCR is completed by the Declarant or Clearance Agent when submitting the declaration in Data Element 2/4 for AIS declarations or Box 7 for AEP declarations.
9	TD ID	Transport Document ID is completed by the Declarant / Clearance Agent when submitting the declaration
10	Type	This refers to the type of declaration submitted by the clearance agent; it does not affect how the liability is calculated on the declaration.
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 15: Description of weekly transaction list 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 declaration.

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 16: Sample of weekly transaction list in pdf format

5   C&E Monthly Statements

- 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 your ROS inbox around the 10th of each month with details of declarations 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 declaration transactions.
- If you do 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 declarations submitted through the AIS system. It is **NOT** included in the total liability figure for collection. If an amended declaration is submitted whereby no amendment is made to the postponed VAT amount, the original postponed VAT amount will show in full on the amended declaration. Thus the postponed VAT figure should only be included once in calculating totals.

For Import declarations 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 declaration - when your clearance agent has used the AIS system to submit the declaration, the last digits of the MRN are a mixture of numbers and letters eg 21DUB2A123E12R0 or 21IEDUB2A123E12R0.

For Import declarations 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 declaration - where your clearance agent has used the AEP system to submit the declaration, the last 9 digits of the MRN are all numbers eg 21DU4IM123456789 or 21IEDU4IM123456789.

Figure 17: 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 18: 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		

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

Figure 19: 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 20: C&E monthly statement declaration 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 declaration 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 declaration is submitted.
Note 4	Date of Accept	Date that the declaration 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 declaration in Data Element 2/4 for AIS declarations or Box 7 for AEP declarations.
Note 9	TD ID	Transport Document ID is completed by the Declarant / Clearance Agent when submitting the declaration
Note 10	Type	This refers to the type of declaration submitted by the clearance agent; it does not affect how the liability is calculated on the declaration
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 21: 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 declaration.

Figure 22: C&E monthly statement pdf version