

Customs Export Procedures

Manual

Document last updated March 2024

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1 Introduction to this manual and overview of the export procedure

1.1 Purpose

The purpose of this manual is to update and revise the existing material relating to customs export procedures. It is intended for the use of Revenue officials dealing with all aspects relating to the exportation of goods.

The movement of goods from Ireland to another Member State of the EU is often referred to as an “export”. However, under Single Market rules such movements are treated as intra-Union supplies and the presentation of customs export declarations in relation to such movements is not required. The one exception is where goods are moving to a part of the Union which is not part of the fiscal territory of the Union e.g. The Canary Islands. It should be noted that some prohibitions or restrictions on exports do apply to movements from Ireland to other Member States (see [Section 11](#)).

At present there are 27 Member States of the EU as follows: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden.

1.1.1 Brexit

The United Kingdom (UK) held a Brexit referendum on 23 June 2016. They subsequently invoked Article 50 of the Treaty on European Union.

As a result of those actions the UK has left the European Union (EU) and is now a non-EU country.

In January 2020, the European Parliament and the UK Parliament ratified the Withdrawal Agreement and the UK officially left at 11pm (GMT) on 31 January. The UK entered a transition period from 1 February until 31 December 2020. During this period the UK was treated, for the purposes of the movement of goods, services, and people, as if it were a full EU Member State.

Provisions relating to Northern Ireland are covered by the revised Protocol to the Withdrawal Agreement effective from 1 January 2021. The effect of the Northern Ireland Protocol allows for goods originating in Northern Ireland to be treated as Union goods when trading with the EU and vice versa. This agreement has been further enhanced by the [Windsor Framework](#), effective from 25 March 2023, which will include customs simplifications, facilitations for parcel post and the expansion of the trusted trader scheme.

Further details on the topic of Brexit can be found on the [Revenue website](#).

1.2 Introduction to the export procedure

The export procedure concerns the exit of goods from the customs territory of the Union. From a Revenue perspective, this entails:

- (a) enforcing export restrictions and prohibitions and ensuring that export licensing requirements are met
- (b) ensuring that EU Regulations for export relief schemes are correctly implemented
- (c) preventing the unauthorised return of duty-free or VAT zero-rated goods to the home market
- (d) ensuring that requirements for safety and security purposes have been adhered to, and
- (e) collecting export statistics for the Central Statistics Office.

Union goods destined to leave the customs territory of the Union must be placed under the export procedure. As a consequence of the export procedure, goods change their status to non-Union goods. There are certain exceptions to this, which will be explained later in this manual.

Since the upgrading of the national export system, Union legislation states that all forms of customs declaration for export must be lodged electronically, where required to do so (Article 6 UCC refers) and must contain the particulars laid down for such declaration in the [revised Annex B](#) of the UCC DA and the EU Customs Data Model ([EUCDM](#)). The respective texts for Annex B, and the associated Explanatory Notes are available in the [Annexes to the UCC DA](#)

1.3 Law

EU rules governing customs procedures relating to exportation are contained in

- Articles 5, 6, 158-165, 170-174, 263-277 of Regulation 952/2013 ([The Union Customs Code \(UCC\)](#))
- Articles 1, 2, 134, 137, 140, 141, 148, 244 to 249 of Commission Delegated Regulation (EU) 2015/2446 ([The Delegated Act and associated Annexes \(DA\)](#))
- Articles 1, 2, 216 to 218, 219, 326 to 344 of Commission Implementing Regulation (EU) 2015/2447 ([The Implementing Act and associated Annexes \(IA\)](#)), and

Articles 158 and 269 of the Union Customs Code (UCC) provide that an export declaration is required for goods exported to a non-Union country. By virtue of Article 6 of [Council Directive 2006/112/EC](#) and Article 134 of the Delegated Act (DA), an export declaration is also required in cases where goods are bound for any of the special fiscal territories of the Union which are part of its customs territory but are not part of its fiscal territory. These territories include the Aland Islands (Finland), the Canary Islands (Spain), the Overseas Departments of the French Republic (French Guiana, Guadeloupe, Martinique, Mayotte, Saint Martin and Reunion) the Italian waters of Lake Lugano, Campione d'Italia, and Mount Athos (Greece).

An export declaration is also necessary when exporting Common Agricultural Policy (CAP) goods to an entitled destination in accordance with the provisions of Article 33 of [Commission Regulation \(EEC\) No. 612/09](#). Article 33(1) states that the following shall be treated as exports from the customs territory of the Union:

- (a) supplies within the Union for victualling to seagoing vessels and aircraft on international flights, including intra-Community flights
- (b) supplies to international organisations established in the Union, and
- (c) supplies to armed forces stationed in the territory of a Member State, but not serving under its command.

Article 269(3) of the UCC provides that an export declaration is also required where Union goods are delivered tax exempt as aircraft and ship supplies, regardless of the destination of the aircraft or ship.

Under the UCC (Article 6(1)), the exchange and storage of information shall be made using electronic means. As not all electronic systems were deployed by 1 May 2016 (when the UCC became law), Article 278 of the UCC provided the legal basis for transitional measures to be applied pending the upgrading or the development of the relevant IT systems to create a fully electronic customs environment. Further information on the schedule for these developments can be found in the [UCC Work Programme](#)

These transitional measures are contained in the Commission Delegated Regulation (EU) 2016/341 ([The Transitional Delegated Act and associated Annexes](#)) (TDA).

These provisions provide for the retention of existing data sets and means of exchange of information until such time as the appropriate electronic systems are deployed to replace them.

1.4 Types of export

There are three specific types of export as follows:

- (a) direct exports: goods leave Ireland directly for their destination outside the Union;
- (b) indirect exports: goods leave Ireland, travel through another Member State and leave from there for their destination outside the Union; and
- (c) exports made on the basis of a Single Transport Contract: although goods leave Ireland and travel through another Member State from which they leave for their destination outside the Union (in the same way as indirect exports) they are treated as if they are direct exports and all customs formalities are completed in Ireland if the declarant specifically requests this treatment.

Each of these categories is dealt with in detail in this manual.

1.5 Stages in the export procedure

For all three categories of export, it is necessary for the exporter to submit a declaration before exportation of the goods, together with details of any necessary licences, authorisations, etc. This is the export declaration, which is made electronically. In Ireland export declarations are processed through the electronic Automated Export System ([AES](#)).

The declaration is submitted to the customs office of export through AES. In the case of direct exports (and those made on the basis of a Single Transport Contract at the request of the declarant), a single office in Ireland acts as both office of export and office of exit.

In the case of indirect exports, the customs office of export is in Ireland and the customs office of exit is in another Member State.

Detailed procedures applicable to each type of export are described in detail in [Section 3](#) of this manual.

1.6 Detention of certain goods

In cases where an officer has reasonable grounds to suspect that any goods are being, or are intended to be, exported in contravention of any prohibition or restriction, the goods may be detained by the customs officer until such examination, enquiries or investigations as considered necessary have been made for the purpose of determining whether or not the goods were being or intended to be exported in contravention of any prohibition or restriction.

Where a determination has been made that the goods were being, or intended to be, exported either without payment of any duty of customs payable on them or in contravention of any prohibition or restriction on their importation or exportation or upon the expiry of 30 days from the date on which the goods were detained, whichever is earlier, the goods shall be seized as liable to forfeiture under the Customs Acts or released as appropriate.

(Section 33 of the [Customs Act 2015](#) refers)

1.7 Penalties

Section 40 of the Customs Act 2015 provides a system of administrative penalties for contravention of legal requirements set out in the UCC, IA, DA and the TDA. These penalties are designed to promote compliance with customs law. The penalties range from €100 to €2,000 depending on the contravention. Further detailed instructions on penalties are available in the Manual on the Application of Administrative Penalties for Infringement of Customs Rules. (Article 42 of the UCC refers)

1.8 Relationships with port officials and others

Revenue staff are to endeavour to ensure that the official Revenue presence in ports/airports etc. does not give rise to friction with port or shipping staff, other service agencies or travellers. Customs officers are to exercise their powers with discretion and tact and in accordance with guidelines relating to the exercise of these powers. Customs officers should ensure that the [Customer Service Charter](#) is adhered to in respect of all dealings with Revenue customers.

1.9 Further Information

This manual outlines the general rules applicable to exports, but additional Instructions will, of course, apply in relation to particular procedures. Where necessary this manual contains an appropriate cross-reference and link to the other Instructions. A list of related Instructions and Public Notices is contained in [Appendix 2](#) of this manual.

1.10 Cases of doubt or difficulties

Assistance with cases of doubt or difficulty, which cannot be resolved locally, is available from Import and Export Procedures Unit, Customs Division, by e-mail exportpolicy@revenue.ie. The Unit can be contacted by telephone at + 353 1 738 3676, 10am – 12:30pm (Monday – Friday). Any errors, omissions or inconsistencies, which come to light in this instruction, should be reported to this Unit as soon as possible. VAT queries should be directed to the relevant Revenue District.

2 General Aspects of Exportation

2.1 General

Goods can only be exported from designated places that have been approved by Revenue for the exportation of goods. These places will normally be an airport or a port, but certain premises not situated at such locations may also be approved for the purpose of exportation. These may include temporary storage facilities.

Authorised Consignees and Consignors will be required to have their premises authorised for Temporary Storage and to have a Guarantee in place for the Temporary Storage Authorisation. Applications can be made using the [Customs Decision System \(CDS\)](#).

2.2 Goods leaving the customs territory of the Union

2.2.1 General

The export procedure allows Union goods to leave the customs territory of the Union in a controlled manner. Having the relevant procedures in place ensures the application of all export formalities including commercial policy measures and, where appropriate, the collection of export duties.

(Article 267 UCC refers)

With the exception of goods placed under either the outward processing procedure or a transit procedure, all Community goods intended for export must be placed under the export procedure.

(Article 269 UCC refers)

2.2.2 Release of goods for exit

Release of goods for exit will be granted on condition that the goods in question leave the customs territory of the Union in the same condition as when the export or re-export declaration was accepted.

(Article 267(4) of the UCC refers)

2.2.3 Customs supervision of goods

Goods leaving the customs territory of the Union are subject to customs supervision. They may be subject to checks and/or controls by Revenue in accordance with customs legislation. They may also be required to leave the territory using, where appropriate, the route determined and within the time limit to be respected in accordance with the procedures laid down by Revenue.

(Article 267(1) of the UCC refers)

2.3 Place at which goods may be exported

2.3.1 General

Goods may be exported only at a place approved by Revenue and with the authority, of the Revenue Commissioners.

(Sections 6, 7, 8, 10 and 13 of the Customs Act 2015 refer)

2.3.2 Approved locations for export

The following places may be approved for the exportation of goods:

(a) Customs Port / Airport

Pursuant to Section 7(1) Customs Act, 2015, the Commissioners may approve a place at a customs port / airport for the embarkation and disembarkation of passengers, crew and their baggage, or loading and unloading of goods, stores and conveyances. The approval may be for such periods and subject to such conditions and restrictions as Revenue see fit and they may, at any time, withdraw or vary the terms of this approval.

(b) Postal Depot

A Postal Depot is a depot/mail centre operated by An Post and approved by Revenue for the completion of customs procedures in respect of third country mail. Applications for approval of an An Post Depot must be submitted to the Postal and eCommerce Unit, Customs Division through the relevant Assistant Principal.

(c) Temporary Storage Facilities

A temporary storage facility (TSF) (previously known as a transit shed or container compound) is a secure enclosure, located in a port, airport etc., in which goods in containers can be stored while awaiting the completion of customs procedures. The standard of security provided must be adequate to ensure that goods are secure and safe.

2.3.3 General procedures regarding approved locations

(a) Approval of Temporary Storage Facilities

Applications for Temporary Storage Facilities should be made via the EU Customs Decision System (CDS). Further information relating to CDS is available on the Revenue website.

Evaluation Reports are prepared by the relevant local customs officer in respect of applications for Temporary Storage Facilities.

Further information can be found in the [Temporary Storage Facilities Manual](#) and on the Temporary Storage section of the [Revenue website](#).

(b) Comprehensive Guarantee

Operators of Temporary Storage Facilities are required to have a guarantee in place in respect of their premises to secure any duties payable. Applications for guarantees should be made via the EU Customs Decision System (CDS). These applications are processed by Authorisations & Reliefs Unit, Customs Division, Nenagh, Co. Tipperary.

Further information can be found in the [Guidance manual for Comprehensive Guarantees](#) and on the Comprehensive guarantee and guarantee waivers section of the [Revenue website](#)

(Article 95 of the UCC refers)

(c) Alterations and repairs to approved premises for export

All structural alterations and repairs to existing approved premises are subject to approval by the relevant branches, within the National Divisions (Business Division/MED/LCD).

2.3.4 Other approved places for temporary storage

Other approved places for Temporary Storage (i.e., a quay, pier, etc.), at which goods are permitted to be landed or shipped will require the prior consent of Revenue. They will be approved in exceptional circumstances, e.g., to facilitate the discharge of dirty or dangerous cargoes, or the discharge or loading of a ship unable to berth at an existing approved place. Written application must be made, to the relevant local officer, well in advance by persons seeking permission to load or discharge cargo. The application should normally be accompanied by a professional architectural drawing of the site. This requirement may be waived where, due to the age of the facility, a professional architectural drawing is not available, and in such circumstances, a suitably accurate sketch may be accepted. The application with supporting documentation should be referred to [Authorisation and Reliefs Unit](#), Customs Division, Government Buildings, Nenagh, Co. Tipperary for approval.

2.4 General obligation to lodge export declarations in advance

A customs declaration is required for all exports to non-Union countries and to certain non-fiscal areas of the EU. Union legislation requires that an export/re-export declaration containing specific data items relating to safety and security requirements must be lodged in advance of an export movement. The exact time of lodgement depends on the nature of the cargo and the means of transport.

The export / re-export declaration must be lodged electronically. In addition, it must contain the particulars laid down for such declarations in the [revised Annex B](#) and the EU Customs Data Model ([EUCDM](#)).

(Article 6 of the UCC and Article 2 of the UCC DA refer)

2.5 Where the export declaration must be submitted and where the security-related risk analysis takes place

The export declaration must be submitted to the customs office of export via AES. AES carries out the security-related risk analysis. The detailed functions to be undertaken at the customs office of export are described at [paragraph 3.4](#) of this manual.

2.6 Responsible person

Responsibility for lodging the export declaration rests with the exporter.

2.7 Time limits

The time limits for lodging an export declaration in various situations are as set out in the Table at [paragraph 4.4](#).

(Article 244 of the DA refers)

In order to allow sufficient time for Customs, through the AES system, to conduct risk analysis on the declaration, the declaration should be lodged as early as possible.

2.8 Routings

Once the declaration has been accepted by the AES system and risk analysis carried out, goods will receive one of three possible “routings” and this will determine the examination, if any, to be undertaken. The position for each routing is as follows:

- (i) “Green” routing – no examination of goods or documentation supporting the declaration is required
- (ii) “Orange” routing – all documentation supporting the declaration must be produced and checked, and
- (iii) “Red” routing – the goods are to be examined physically together with all documentation supporting the declaration.

[Paragraph 5.3.2](#) contains greater detail in this regard.

2.9 Economic Operators Registration and Identification System (EORI)

EORI is a system which allocates a unique reference number to every trader who interacts with customs authorities in any Member State of the EU. This reference number will be valid throughout the EU and will serve as a common reference for the trader’s interaction with the customs authorities of any Member State. It may also be used for the exchange of information between the customs authorities of the EU, and where appropriate, between customs and other authorities, for example statistical authorities.

A declarant is obliged under EU legislation to register for EORI. In this regard, traders should be advised strongly to apply for an EORI number before the filing of the first declaration.

The EORI application process differs according to whether the declarant is established within or outside the customs territory of the Union:

- (a) a declarant established in the customs territory of the Union must apply for an EORI number to the customs authority or, if different, the designated authority of the Member State in which the declarant is established; and
- (b) a declarant not established in the customs territory of the Union must apply for an EORI number to the customs authority or, if different, the designated authority of the Member State where the declarant will first lodge an entry summary declaration or where they apply for a customs decision.

(Article 9 UCC refers)

In Ireland, e-Customs Branch, Customs Division deals with the allocation of EORI numbers. Requests for clarification /advice on EORI matters can be directed to them at the following:

E-mail address: ecustoms@revenue.ie or e-Customs Helpdesk: +353 1 738 3677.

Further information on EORI can be found on the Revenue [website](#) or in the EORI Guidelines available on the European Commission website.

An eLearning tool is available to download from the [European Commission website](#).

3 Procedures at Export

3.1 General

In the context of export there are two distinct locations where specified procedures take place. These locations, the office of export and the office of exit, may be the same or they may be different and in the case of indirect exports will be in different Member States. Goods for export are first presented to customs at the office of export and leave the Union at the office of exit.

3.2 Export Control System (ECS)

3.2.1 Introduction

The Export Control System (ECS) is an electronic system that is used throughout the European Union to control and monitor the export and exit of goods from the EU. The system enables the office of export in the Member State from which the goods were exported to communicate with the office of exit from which the goods being exported actually exit the Union. It should be noted however that it only applies to indirect exports - goods being exported directly from the Union, or moving under a Single Transport Contract, will not be affected. (The various types of export and the procedures applicable to each are described in paragraph 3.3 below.)

3.2.2 Master Reference Number (MRN)

The MRN is a unique number that is automatically allocated by AES when it receives and validates an export declaration.

It contains 18 digits and is composed of the following elements:

Field	Content	Field type	Examples
1	Last two digits of year of formal acceptance of import/export movement (YY)	Numeric 2	11
2	Identifier of the country from which the movement originates.	Alphabetic 2 (ISO alpha 2 country code)	IE
3	Unique identifier for the export movement per year and country	Alphanumeric 13	9876AB8890123
4	Check digit	Alphanumeric 1	5

3.2.3 Export Accompanying Document (EAD)

The function of the EAD is to show that an export declaration has been lodged and the shipment has been released for export where AES is not implemented. AES generates a Master Reference Number (MRN) (see above) which is required for the arrival at exit and exit notification messages. The customs authorities in some Member States may require notification of arrival of the goods at the customs office of exit to be communicated to them by other means, including presenting the hard copy EAD, until they implement UCC compliant systems. A sample of the EAD is at [Appendix 3](#).

AES changes: Since March 2023, AES has generated the export MRN and this will be required for new arrival at exit (IE507) and exit notification (IE590) messages. The EAD will remain until all Member States implement UCC compliant systems. More information on AES can be found [here](#).

3.2.4 General Procedures

Where export declarations are submitted to AES and shows the office of exit to be in another Member State (the office of exit codes can be found on the Europa website - EUROPA COL list) the movement will be automatically processed through AES. The customs office of export will send a message to the declarant accepting the declaration and confirm release for export.

On arrival of the goods at the office of exit, the trader at exit will need to submit the arrival at exit message. This will allow customs in the office of exit to supervise the physical exit of the goods from the customs territory of the Union and to also inform the customs office of export that exit has taken place once the carrier at exit has submitted the exit notification message.

In a small number of cases, goods that have been exported from another Member State will exit the Union through Ireland. The normal procedures relating to an office of exit should be performed in such cases (see paragraph 3.5).

AES changes: Since March 2023, AES has generated the export MRN, and this will be required for new arrival at exit (IE507) and exit notification (IE590) messages. The EAD will remain until all Member States implement UCC compliant systems. Data Elements will replace SAD boxes in AES. More information on AES can be found [here](#).

3.3 Types of export and the procedures applicable to each

3.3.1 Direct Exports

The customs requirements to be fulfilled in respect of exports from Ireland to a destination outside the Union depend on whether the movement is direct or indirect. In the case of a direct export, a single office in Ireland (e.g., Dublin Airport) acts as both office of export and office of exit. This means that the export declaration is made to that office via AES, all customs formalities and / or controls are completed there, and the goods depart directly (i.e., not via another Member State) to their destination outside the customs territory of the Union. In the case of a direct export, the customs declaration will show an Irish office as the customs office of exit e.g., "IE...".

3.3.2 Indirect Exports

In the case of an **indirect export**, a trader or their representative submits their export declaration to a customs office of export in Ireland via AES (for example, Dublin Airport). AES generates an MRN which is used to identify the consignment at the office of exit. Where the export customs declaration in shows the customs office of exit to be in another Member State, the customs office of export will send a message to the declarant accepting the declaration and confirm release for export.

On arrival of the goods at the office of exit, the trader at exit will need to submit the arrival at exit message. This will allow customs in the office of exit to supervise the physical exit of the goods from the customs territory of the Union and to also inform the customs office of export that exit has taken place once the carrier at exit has submitted the exit notification message.

AES changes: Since March 2023, AES has generated the export MRN, and this will be required for new arrival at exit (IE507) and exit notification (IE590) messages. Indirect Exports commenced in AES from 21 March 2023, will receive responses through AES. The EAD will remain until all Member States implement UCC compliant systems. Data Elements will replace SAD boxes in AES. More information on AES can be found [here](#).

3.3.3 Exports under a Single Transport Contract

In the case of certain indirect exports, which are undertaken under a Single Transport Contract (STC), a different procedure applies. STCs are a legislative exception to the normal procedures which apply to offices of export and offices of exit. STCs are binding agreements operated under several international instruments, depending on the mode of transport involved, relating to the international transport of goods. In an EU context, an STC is a contract for the through transport of goods from the point of export in the Union to their destination outside of the Union. Normally the existence of an STC will be shown on the air waybill or bill of lading. STC shall not apply in cases of excise goods falling under the category listed in Article 1(1) of Directive (EU) 2020/262 or non-Union goods (Article 329(7a) of the UCC IA refers).

Where goods that are being exported indirectly are moving under an STC they may be treated for customs purposes in the same way as a direct export, but only at the request of the declarant (Article 329(7) of the UCC IA refers). For example, if goods moving under a STC are declared in Dublin Airport, the declarant can refer to the Irish customs office of export as the customs office of exit in the customs declaration and present the transport contract as proof. All customs formalities can then be completed at the office of export although the goods subsequently leave the customs territory of the Union through another customs airport such as Frankfurt Airport.

In the case of indirect exports under STC, the required procedure is as follows:

- (a) the Irish customs office is both the office of export and the office of exit and all the customs export formalities are to be carried out at that office
- (b) the accompanying document is to be returned to the exporter as proof of departure of the goods from the Union, and
- (c) on request at the actual point of exit from the Union the carrier shall make available one of the following:
 - (i) the movement reference number of the export declaration where available, or
 - (ii) a copy of the single transport contract or the export declaration for the goods concerned, or
 - (iii) the unique consignment reference number or the transport document reference number and the number of packages and, if containerised, the equipment identification number.

Where goods are carried by an airline under the cover of a STC and part of the route is made by road, the condition laid down in Article 329(7) of the UCC IA with regards to leaving the Union by rail, post, air or sea is considered to be fulfilled provided the external border is crossed by air.

In the case of exports by sea, where multi-modal transport is covered by a STC between an exporter and a shipping company, the condition of Article 329(7) of the UCC IA is considered to be fulfilled, provided the external border of the customs territory of the Union is crossed by sea. In this case, the decisive element for determining the office of exit for exports by sea is the way the external border is crossed:

- (a) if by sea, the customs office of exit is, on request, the customs office competent for the place where the goods are taken over under a STC (commonly the Customs Office of Export), and

- (b) if otherwise, the customs office of exit is the last office before the goods leave the customs territory of the Union.

In cases of multi-modal exports by sea that are not covered by a STC, where goods are transported by sea from one Union port (for example, Dublin) via another Union port (for example, Antwerp) to a non-Union destination, the office of exit is the last customs office before the goods leave the customs territory of the Union. In this case Antwerp becomes the customs office of exit (Article 329(3) of the UCC IA refers).

3.4 Procedures at Customs Office of Export

3.4.1 General

This is the customs office where the formalities for goods destined to leave the customs territory of the Union are to be completed.

3.4.2 Typical formalities to be completed by the customs office of export

These formalities include:

- (a) *the lodging and acceptance of a customs declaration for export, outward processing or, following a customs procedure with economic impact, for re-exportation;
- (b) the verification of the declaration and supporting documents and the examination of the goods;
- (c) taking measures allowing the identification of the goods;
- (d) controls on whether the goods are subject to prohibitions or restrictions;
- (e) *safety and security risk analysis;
- (f) ensuring that a guarantee is lodged where required;
- (g) *issuing the MRN to the declarant;
- (h) *release of the goods for moving to the customs office of exit (if the customs office of export is not identical with the customs office of exit);
- (i) *forwarding the “Anticipated Export Record” message to the customs office of exit;
- (j) *confirmation of exit to the exporter/declarant; and
- (k) *initiating the inquiry procedure on open movements after 90 days.

Note: * These formalities are carried out within the AES system.

3.4.3 Customs office of export also acting as customs office of exit

This arises occasionally because:

- (a) the goods are declared for export or re-export at a customs office at the point of exit from the customs territory of the Union; or
- (b) the goods are declared for export or re-export at the same customs office where they are taken over under a single transport contract for transport out of the customs territory of the Union; or
- (c) the goods are declared for export or re-export and transit at the same customs office; or

- (d) the goods are loaded on a vessel or aircraft for carriage to a destination outside the customs territory of the Union; or
- (e) the goods are loaded onto a vessel that is not assigned to a regular shipping service.

(Article 329 of the UCC IA refers)

3.4.4 Special rules in relation to the lodgement of declarations

The following special rules exist in relation to the lodgement of declarations:

- (a) in cases involving sub-contracting, the declaration may be lodged with the customs office responsible for the place where the sub-contractor is established;

(Article 221(2) of the UCC IA refers)

- (b) in cases where, for administrative reasons, the declaration cannot be lodged via AES at the customs office responsible for supervising the place where the exporter is established or where the goods are packed or loaded for shipment, the declaration may be lodged with a different customs office in the Member State concerned which is competent for the operation in question;

(Article 221(2)(c) of the UCC IA refers)

- (c) in duly justified circumstances, the declaration may be lodged at another customs office;

(Article 221(2) of the UCC IA refers)

- (d) in cases where goods not exceeding €3,000 in value per consignment and per declarant, and which are not subject to prohibitions, the customs declaration may be lodged with the Customs Office of Exit;

(Article 221(2) 2nd subparagraph of the UCC IA refers)

- (e) in cases where oral customs declarations can be lodged only with the customs office of exit;

(Article 221(3) of the UCC IA refers)

- (f) goods in a postal consignment not exceeding €1,000 and items of correspondence shall be considered to be declared for export by their exit from the Union;

(Article 141(2) and 141(4) of the UCC DA refer)

- (g) customs declarations made by an act deemed to be a customs declaration which can take place only at the customs office of exit;

(Articles 139 to 141 of the UCC DA refer)

- (h) customs declarations lodged retrospectively which must be lodged with the customs office competent for the place where the exporter is established; and

(Article 337 of the UCC IA refers)

- (i) in cases of re-exportation of non-Union goods under temporary admission where an ATA carnet is used, the customs declaration may be lodged at the Customs Office of Exit.

(Article 338 of the UCC IA refers)

3.5 Procedures at the customs office of exit

The customs office of exit is the office to which goods must be presented before they leave the customs territory of the Union and at which they will be subject to exit formalities and appropriate risk-based controls. These controls focus in particular on whether goods:

- (a) are missing; or
- (b) are in excess; or
- (c) do not correspond to those declared or have been substituted.

Where no discrepancies are identified, the customs office of exit releases the goods for exit. Where it is established that goods are missing, the customs office of exit should inform the office of export. The trader at exit can use the arrival at exit message (IE507) to notify Customs of any discrepancies. In a case where the office of exit establishes that there are goods in excess, the customs officer should refuse exit of these excess goods until an additional export declaration has been lodged.

When the office of exit establishes a discrepancy in the nature of the goods, the customs officer should refuse exit of these goods and take the following actions:

- if there are goods missing, inform the office of export and release the goods for exit
- if goods are in excess, release only the goods for exit which have been declared for export; for the other goods a new export declaration is required which may, as an exception, be lodged to the office of exit
- if the nature of the goods is different from those declared (for example, shoes instead of t-shirts) the original export declaration must be invalidated and a new one lodged. The new declaration may be lodged at the office of exit.

(Article 332 of the UCC IA refers)

3.6 Obligation to provide the necessary information at the customs office of exit

The person holding the goods is required to advise the next holder of the goods of the MRN(s) of the export declaration(s) together with the unique consignment reference number or transport document number and number of packages. If containerised, the equipment identification number should also be given. This has to be done as early as possible – at the latest at the handover of the goods. The advice may be made using commercial, port or transport information systems and processes or, where not available, in any other form. At the latest upon handover of the goods, the person to whom they are handed over must record the advice provided by the first holder of the goods. Further information on the roles and responsibilities in the supply chain is available on the [Revenue website](#).

If the carrier at exit cannot confirm the arrival at exit message (IE507) is lodged, it may not load the goods or bring them out of the Union.

The carrier at exit must then inform the office of exit that the goods have effectively left the Union, by submitting the exit notification message (IE590) and can be made available to customs through existing commercial, port or transport systems.

(Article 332 of the UCC IA refers)

3.7 Split Exportation

In the case of split exportation / partial exit in unforeseen circumstances via the same office of exit, the trader at exit should send an arrival at exit message (IE507) and indicate storage of the goods. An exit release notification message (IE525) will inform the trader the goods can be stored. The trader should lodge a manifest presentation message (IE547) to cover the goods that are subsequently exported and a manifest validation message (IE548) will be issued in response. The exit notification message (IE590) should only be submitted once all goods associated with the original export declaration MRN have exited.

In the case of split exportation in unforeseen circumstances via several different offices of exit, the office of exit where the consignment was first presented shall collect the exit results from the other offices of exit and shall inform the office of export of the exit of the goods. They may do so only when all the goods have left the customs territory of the Union.

(Article 333 (4) and (8) of the UCC IA refer)

3.8 AES - evidence that the goods have left the Union

In the case of indirect exports using AES, the trader at exit should lodge an arrival at exit message (IE507) at the customs office of exit. The carrier at exit should lodge an exit notification message (IE590) to confirm exit of the goods.

AES changes: Since March 2023, AES has generated the export MRN, and this will be required for new arrival at exit (IE507) and exit notification (IE590) messages. Indirect Exports commenced in AES from 21 March 2023, will receive responses through AES. More information on AES can be found [here](#).

Where after 90 days from the release of goods for export, the office of export has not received the exit results message, it may, at its own initiative, start an enquiry procedure with the request on non-exited export message (IE582). The office of export shall, at the request of the person who lodged the customs declaration, start an enquiry procedure - even before the 90 days have elapsed - where the person who lodged the customs declaration has information that the goods have left the customs territory of the Union, and requests an inquiry.

That evidence may be provided by one of the following means or a combination thereof:

- (a) A copy of the delivery note signed or authenticated by the consignee outside the customs territory of the Union; or
- (b) The proof of payment or the invoice or the delivery note duly signed or authenticated by the economic operator which brought the goods out of the customs territory of the Union; or
- (c) A declaration signed or authenticated by the company which brought the goods out of the customs territory of the Union; or
- (d) A document certified by the customs authorities of a Member State or a country outside the customs territory of the Union; or
- (e) Economic operators' records of goods supplied to ships, aircraft or offshore installations.

(Article 335(4) of the UCC IA refers)

It should be noted that the above is strictly an illustrative list and is not exhaustive.

Where the office of export has, after a period of 150 days from the date of release of the goods for export, received neither an exit results message from the customs office of exit nor satisfactory evidence in support of a claim of exit, it may consider this as an indication that the goods have not left the customs territory of the Union. In such cases, the customs office of export must inform the exporter or declarant and the declared customs office of exit of the invalidation of the export declaration.

(Article 248(2) of the UCC DA and 340(4) of the UCC IA refer)

4 Declaration for Export

4.1 General

A customs declaration is required for all exports to non-Union countries and to a special fiscal territory of the EU and since 1 July 2009 this must be made electronically. However, in certain limited cases a declaration may be made orally or in a simplified form and these situations are described at paragraph 3.4.4 and paragraph [4.12](#).

Declarations for exported goods are processed electronically through Revenue's new electronic Automated Export System (AES).

4.2 Requirement for declaration

4.2.1 General

A customs export declaration is required for goods:

- (a) exported to a non-Union country; or
- (b) bound for any of the territories of the EU which are part of the customs territory of the Union but are not part of the fiscal territory (see [Appendix 1](#)); or
- (c) delivered tax exempt as aircraft and ship supplies, regardless of the destination of the aircraft or ship; or
- (d) CAP goods bound for an entitled destination in accordance with the provisions of Article 33 of Commission Regulation (EEC) No. 612/09.

4.2.2 Making the declaration

For all of these goods, the customs declaration must be made:

- using electronic data-processing technique authorised by Revenue; or
- by means of an oral declaration or an act deemed to be a customs declaration whereby the holder of the goods expresses their wish to place them under a customs procedure, where this is provided for by the legislation.

(Article 6 of the UCC refers)

4.3 Lodging a declaration

4.3.1 General

Union legislation requires that an export or re-export declaration containing specific items relating to safety and security requirements must be lodged in advance of an export movement. The exact time of lodgement depends on the nature of the cargo and how the export is being dealt with (see paragraph 4.4).

The declaration must be lodged electronically. In addition, it must contain the particulars laid down for such declarations in the revised Annex B of the UCC DA and the EU Customs Data Model (EUCDM).

(Article 6 of the UCC and Article 2 of the UCC DA refer)

AES changes: Declarations lodged in AES must contain datasets aligned to the Revised Annex B as depicted in [EU Customs Data Model 6.2 Data Elements](#) will replace SAD boxes in AES. More information on AES can be found [here](#).

4.3.2 Person lodging the customs declaration

The exporter shall be considered the person on whose behalf the export declaration is being lodged and they shall be established in the customs territory of the Union. There are various possible scenarios in which the person who is responsible, or is allowed to, lodges the customs declaration:

- (a) the exporter or holder of the outward processing procedure, in the case of the export and outward processing procedures respectively;
- (b) the principal in the case of the transit procedure; or
- (c) the person re-exporting non-Union goods after use of a customs procedure with economic impact (customs warehousing, inward processing, temporary admission, processing under customs control).

Any of the persons above may be allowed to use a representative, who may be direct or indirect as appropriate.

(Articles 18 and 170 of the UCC and Article 1(19) UCC DA refer).

4.3.3 Office responsible for receipt of declaration

Article 221 of the UCC IA lays down which customs office of export has the responsibility for receiving export declarations.

In general, the export declaration must be lodged via AES to the customs office responsible for supervising the place where the exporter is established or "where the goods are packed or loaded

for export shipment". The customs office responsible for the place where the goods are packed or loaded is generally the customs office in the region from where the goods are then transported out of the customs territory of the Union i.e., the region where the exporter who takes the decision to export the goods is based.

4.3.4 Office of export for goods travelling to Great Britain via Northern Ireland

Exporters can send goods to Great Britain via Northern Ireland. An electronic export declaration can be submitted to Irish Customs as an indirect export or a direct export can be submitted to HMRC.

When completing your indirect export, the following information should be entered as office of export and office of exit:

Customs office of export D/E 17 02 001 000 - Office of export: IEWSE100

Customs office of exit D/E 17 01 001 000. Select the appropriate exit code from:

- XI000142: Belfast
- XI005220: Larne
- XI005160: Warrenpoint

Type of location D/E 16 15 045 000 : C Approved place

Qualifier of identification D/E 16 15 046 000 : U - UN/LOCODE

UN/LOCODE D/E 16 15 036 000: IEWSE100

Further information on the requirements for [sending goods via Northern Ireland](#) can be found on the Revenue website.

4.4 Time limits for lodgement of declarations

The time limits for lodging an export declaration in various situations are as set out in the following Table (Article 244 of the UCC DA refers). It should be noted that in practice, for all modes of transport, the declaration must be lodged earlier than the time limits set out in the Table to enable the office of export to carry out the necessary risk analysis. For example, in the case of containerised goods being sent from Dublin to the US via Rotterdam, the sequence of events is as follows:

- (a) the declaration must be lodged at the customs office of export which is Dublin;
- (b) risk analysis is carried out in Dublin and the goods are released with the relevant message exchanges occurring through AES;
- (c) the goods are sent from Dublin on a vessel of an Authorised Regular Shipping Service and arrive in Rotterdam which is the office of exit. There, they are loaded on to the ship which will take them to the US; and

- (d) the legislative requirement is that the declaration be lodged at least 24 hours before the goods, in this example, are loaded on to the ship in Rotterdam. As the declaration must be lodged in Dublin and as it will take more than 24 hours for the goods to travel between Dublin and Rotterdam this deadline will be met easily – however, the declaration should still be lodged as early as possible in Dublin to facilitate risk analysis.

Table 1
Time limits for lodging export declaration

Containerised maritime cargo (except short sea containerised shipping)	At least 24 hours before commencement of loading in the port from where the goods will leave the Union.
Movements not involving containerised cargo	At least 2 hours before the goods will leave the Union.
Short Sea Containerised Shipping Movements between <ul style="list-style-type: none"> • Greenland, Faroe Islands, Iceland, ports on the Baltic Sea, ports on the North Sea, ports on the Black Sea, ports on the Mediterranean and all ports of Morocco, all ports of the United Kingdom of Great Britain and Northern Ireland and of the Channel Islands and the Isle of Man and The Union	At least 2 hours before the goods will leave the Union.
Short Sea Containerised Shipping Movements with a duration of less than 24 hours between A territory outside the customs territory of the Union and The French overseas departments, Azores, Madeira and Canary Islands	At least 2 hours before the goods will leave the Union.
Air Traffic	At least 30 minutes prior to the departure from an airport in the Union.
Road and inland waterways	At least 2 hours before the goods will leave the customs office of exit.
Rail	<ul style="list-style-type: none"> i. where the train voyage from the last train formation station to the customs office of exit takes less than two hours, at the latest one hour before arrival of the goods at the place for which the customs office of exit is competent; ii. in all other cases, at the latest two hours before the goods are to leave the customs territory of the Union.

In the following situations, the time-limit for lodging the pre-departure declaration shall be that applicable to the active means of transport used to leave the customs territory of the Union:

- a) where the goods have arrived at the customs office of exit on another means of transport from which they are transferred before leaving the customs territory of the Union (inter-modal transport);
- b) where the goods have arrived at the customs office of exit on a means of transport which is itself transported on an active means of transport when leaving the customs territory of the Union (combined transport).

(Article 244(3) of the UCC DA refers)

4.5 Exceptions to the general obligation to lodge a declaration within specified time limits and without safety and security data

The goods below are exempted from the requirement to lodge a pre-departure declaration. It is important to note that this does not imply that the goods do not need to be declared to customs on export. In many of these cases, the declaration takes a "special" form in accordance with the rules applicable in the particular case (for example, presentation of an ATA Carnet or an oral customs declaration). These goods do not need to comply with the specific time-limits and the declarations do not need to contain Safety and Security data. It is important that the declaration is lodged at the office of export as early as possible to allow for the conduct of risk analysis and uninterrupted cargo flow. Goods exempt include;

- electrical energy;
- goods leaving by pipeline;
- items of correspondence;
- goods moved under the rules of the acts of the Universal Postal Union;
- household effects as defined in Article 2(1)(d) of Regulation (EC) No 1186/2009 provided they are not carried under a transport contract;
- goods contained in travellers' personal luggage;
- goods that may be declared orally or by an act deemed to be a customs declaration with the exception, when carried under a transport contact*, of:
 - (i) pallets, spare parts, accessories and equipment for pallets;
 - (ii) containers, spare parts, accessories and equipment for containers;
 - (iii) means of transport, spare parts, accessories and equipment for means of transport;
- goods covered by ATA and CPD Carnets;
- goods moved under cover of the form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- goods carried on board vessels moving between Union ports without any intervening call at any port outside the customs territory of the Union;
- goods carried on aircraft moving between Union airports without any intervening call at any airport outside the customs territory of the Union;

- weapons and military equipment taken out of the customs territory of the Union by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;
- the following goods taken out of the customs territory of the Union directly to offshore installations operated by a person established in the customs territory of the Union:
 - (i) goods to be used for construction, repair, maintenance or conversion of the offshore installations;
 - (ii) goods to be used to fit or equip the offshore installations;
 - (iii) provisions to be used or consumed on the offshore installations;
- goods for which relief can be claimed pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963, other consular conventions or the New York Convention of 16 December 1969 on special missions;
- goods which are supplied for incorporation as parts of or accessories in vessels or aircraft, and for the operation of the engines, machines, and other equipment of vessels or aircraft, as well as foodstuffs and other items to be consumed or sold on board;
- goods dispatched from the customs territory of the Union to Ceuta and Melilla, Gibraltar, Heligoland, the Republic of San Marino, the Vatican City State, and the municipality of Livigno;
- Goods destined for territories within the customs territory of the Union where Directive 2006/112/EC or Directive 2008/118/EC do not apply;
- Goods exported to Norway and Switzerland (including Liechtenstein) in accordance with the agreements concluded between the EU and those countries.

(Article 245 of the UCC DA refers)

*Note: The phrase “transport contract” means the goods in question are for sale.

4.6 Place for lodgement of declarations - normal procedure

An export customs declaration will normally be lodged via AES to the customs office:

- (a) responsible for supervising the place where the exporter is established; or
- (b) where the goods are packed or loaded for export shipment.

(Article 221(2) of the UCC IA refers)

4.7 Place for lodgement of declarations – exceptions

4.7.1 Declaration may be lodged via AES to a different office

Where for administrative reasons the above normal procedure cannot be applied, the declaration may be lodged via AES:

- (a) to any customs office in Ireland, which is competent to deal with the export procedure concerned (Article 221(2)(c) of the UCC IA refers); or
- (b) in another Member State where there are duly justified reasons, as outlined in the following paragraphs. (Article 221 (2) of the UCC IA refers)

Duly justified reasons exist where the lodgement of a declaration to the normal Revenue office via AES would require an economically unreasonable effort by the exporter and may constitute the following:

- (a) change of contract; or
- (b) diversion of goods; or
- (c) loss of documents.

Duly justified reasons do not exist:

- (a) where the circumstances can be foreseen; or
- (b) where a significant economic advantage accrues to the exporter by lodging the export declaration in another Member State in cases where agricultural refunds are due.

Accordingly, care must be taken in allowing an export declaration to be lodged at an office other than the place for lodging a declaration through normal procedures. Areas of doubts or difficulties in this regard should be referred to Risk and Compliance Policy Branch, Customs Division.

4.7.2 Sub- contracting

In cases involving sub-contracting, the export declaration may also be lodged to the Revenue office responsible for the place where the sub-contractor is established.

(Article 221 (2) of the UCC IA refers)

Subcontracting refers to the process of entering a contractual agreement with an outside person or company to perform a certain type of work.

4.8 Person who may submit a declaration

4.8.1 General

Declarations may be made by a person who is able to present the goods to customs, or to have them presented. If the declarant is not the exporter, they must be appointed by the exporter and empowered to act as their representative. The declarant must be established in the Union.

(Articles 18 and 170 of the UCC refer)

4.8.2 Exporter

The exporter, for the purposes of Article 1 (19) of the UCC DA means:

- (a) a private individual carrying goods to be taken out of the customs territory of the Union where these goods are contained in the private individual's personal baggage,
- (b) in other cases, where (a) does not apply:
 - (i) a person established in the customs territory of the Union, who has the power to determine and has determined that the goods are to be taken out of that customs territory;
 - (ii) where (i) does not apply, any person established in the customs territory of the Union who is a party to the contract under which goods are to be taken out of that customs territory.

4.8.3 A Representative

A person may appoint a representative in their dealings with Revenue to perform the acts and formalities laid down by customs rules. Such representation may be direct or indirect.

Under direct representation a person acts in the name of and on behalf of another (the principal). This means that the principal, for whom the direct representative is working, is solely responsible for fulfilling their legal obligations under Union customs law.

Under indirect representation the third-party acts in their own name but on behalf of their principal. This means that the third party is jointly responsible with their principal for fulfilling legal obligations under Union customs law.

Where the person or entity who organises the export of goods is not established in the customs territory of the Union (for example, in the case of ex-works sales) then they should enter into a contract or business relationship with an established person or entity. The established party will be the declarant on the export declaration and will assume the full responsibility for any obligations under that declaration.

A representative must be established within the Union. An exemption to this general requirement will be made in cases of temporary admission or, where Revenue considers it appropriate and justified, in cases where goods are declared only on an occasional basis.

A representative must state, by including the appropriate code in DE 13 06 030 000 of the customs declaration, that they are acting on behalf of the person represented, specify whether the representation is direct and be empowered to act as a representative. A person who fails to state that they are acting in the name of or on behalf of another person or who states that they are acting in the name of or on behalf of another person without being empowered to do so is deemed to be acting in their own name and on their own behalf.

A customs officer may require any person stating that they are acting in the name of or on behalf of another person to produce evidence of the power to act as a representative.

(Article 19 of the UCC refers)

Without prejudice to the possible application of penal provisions, the lodgement of a declaration signed by the declarant or their representative (in AES this is a digital signature) renders them responsible under customs legislation for all the following:

- (a) the accuracy of the information given in the declaration;
- (b) the authenticity of the documents presented; and
- (c) compliance with all the obligations relating to the entry of the goods in question under the procedure concerned.

(Article 15 of the UCC refers)

4.9 Amendment of declarations

4.9.1 General Position

The Customs export declaration is a legal document, and the declarant must ensure that the details declared are accurate. This means that all details on the export declaration must be correct before the goods are exported.

In allowing the amendment of errors or discrepancies, customs officers should take into account the risks to Revenue that are involved.

From 1 June 2023 it will not be possible to amend a declaration already submitted via AEP, please contact Revenue Customs for assistance. More information on AES can be found [here](#).

4.9.2 Options available

AES provides declarants with two options to ensure the correctness of declarations prior to goods being exported from the EU:

(a) Pre-lodged declaration (Type D)

When submitting a declaration but unsure about some of the details relating to the consignment, it is possible to submit a pre-lodged declaration (D type). The D type declaration can be lodged up to 30 days in advance of presenting the goods to Customs. This declaration can be amended by lodging an amendment request message (IE513). However, only some data fields can be amended. Once satisfied that the details on the declaration are correct then a second message (C2) is required. It is only at this stage that the declaration becomes a valid export declaration, and the goods are released for export. The C2 message must be lodged within 30 days of lodging the pre-lodged (D type) declaration.

(b) Standard declaration (Type A)

Where, at the time of submission of the declaration all the declaration details are available, then a standard export declaration (A Type) can be lodged. This declaration cannot be amended using the IE513 `amendment request` message once it has been

released for export in AES. Where the trader at exit becomes aware of discrepancies between the details that were declared and what is actually being exported, this must be notified to Customs. The trader at Exit should submit an arrival at exit message (IE507) with the correct details. The trader at exit can be any party in the supply chain including, the carrier, haulier, declarant, exporter, customs agent, logistic company, parcel operator, or driver. It should be noted that only a very limited number of data elements can be updated in the IE507 message. The use of the IE507 message to notify discrepancies at exit will result in the manual intervention on the export procedure by Customs and may result in delays on the exiting of the goods from the EU.

4.9.3 Errors or discrepancies discovered by Revenue in the course of documentary checks and/or examination

(a) Cases where no fraud or criminality is suspected

If an officer discovers errors or discrepancies during documentary checks and/or examination of goods, they may request the declarant to amend the declaration provided that they are satisfied that there was a genuine error or omission and that no fraud was intended. This is done by issuing a request declaration amendment request message (EX562). This allows the declarant to submit an electronic amendment to the customs declaration. Revenue sends IE504/IE604 or IE574 message notifying the Trader that the amendment was accepted.

In cases where there are a number of errors or discrepancies, and an officer is satisfied that they were genuine errors or omissions and that no fraud was intended a trader may invalidate the original entry and submit a replacement declaration.

(b) Cases where fraud or criminality are suspected

Cases where fraud or criminality e.g., attempted export of restricted goods without a licence, are suspected are to be reported to Anti-Fraud Prosecutions, Unit 6, Compliance Branch 2, Business Division, Bridgend, Co. Donegal.

4.10 Invalidation of a declaration after the goods have been declared for export

Where goods have been released for export, re-export or outward processing and have not left the Union, the customs declaration shall be invalidated on receipt of a reasoned application by the declarant.

(Article 148(4) of the UCC DA refers)

4.11 Invalidation of a declaration where export goods do not leave the Union

Where goods released for export do not leave the customs territory of the Union, the exporter or the declarant must immediately inform the office of export which will invalidate the export declaration.

(Article 340 (1) of the UCC IA and Articles 148(4) and 248 of the UCC DA refer)

Where, in the cases referred to in Article 329(5), (6) and (7) of the UCC IA, (Single Transport Contract or transit procedure) a change in the terms of a transport contract has the effect of terminating a transport operation inside the customs territory of the Union which should have terminated outside it, the companies or authorities in question may only carry out the amended contract with the agreement of the office of export or, in the case of a transit operation, the office of departure. The office of export will invalidate the declaration in such a case.

(Article 340(3) of the UCC IA refers)

Where goods have already been presented to the office of exit, the person who removes the goods from the office of exit for carriage to a place within the customs territory of the Union shall inform the office of exit that the goods will not be taken out of the customs territory of the Union and specify the MRN of the relevant export or re-export declaration.

(Article 340(2) of the UCC IA refers)

4.12 Oral declaration

4.12.1 General

Oral declarations may be made only at the customs office of exit. Such declarations are restricted to:

- (a) goods of a non-commercial nature contained in travellers' personal baggage, or sent by private individuals;
- (b) goods of a commercial nature provided they do not exceed either €1,000 in value or 1,000kg in net mass;
- (c) means of transport registered in the customs territory of the Union and intended to be re-imported, and spare parts, accessories and equipment for those means of transport;
- (d) goods that are being exported temporarily with a view to being re-imported, where such goods may be declared for temporary admission under an oral customs declaration:

- pallets, containers and means of transport and spare parts, accessories and equipment for those pallets, containers and means of transport

(Articles 208 to 213 of the UCC DA refer)

- personal effects and good for sports purposes

(Article 219 of the UCC DA refers)

- welfare materials for seafarers used on a vessel engaged in international maritime traffic

(Article 220 of the UCC DA refers)

- medical, surgical and laboratory equipment

(Article 222 of the UCC DA refers)

- animals owned by a person established outside the EU provided they are intended for transhumance or grazing or for the performance of work or transport

(Article 223 of the UCC DA refers)
- goods for use in frontier zones

(Article 224(a) of the UCC DA refers)
- instruments and apparatus necessary for a doctor to assist a patient awaiting an organ transplant

(Article 226(1) of the UCC DA refers)
- disaster relief material used in connection with measures taken to counter the effects of disaster or similar situations affecting the customs territory of the Union

(Article 221 of the UCC DA refers)
- portable musical instruments temporarily imported by travellers and intended to be used as professional equipment

(Article 226(2) of the UCC DA refers)
- packings which are imported filled and are intended for re-export, whether empty or filled, bearing the permanent, indelible markings identifying a person established outside the customs territory of the Union

(Article 228 of the UCC DA refers)
- radio and television production and broadcasting equipment and vehicles specially adapted for use for the purposes of radio and television production and broadcasting and their equipment, imported by public or private organisations established outside the customs territory of the Union and approved by the customs authorities issuing the authorisation for the temporary admission of such equipment and vehicles
- other goods where this is authorised by the customs authorities.

(e) re-export declarations may be made orally when discharging a temporary admission procedure for the goods referred to in paragraph (d).

(Article 136 and 137 of the UCC DA refer)

4.12.2 Receipts for oral declarations

Where goods declared orally are subject to export duty, Revenue will issue a receipt on C & E 305 to the person concerned on payment by cash/bank draft.

The receipt must include at least the following information:

- (a) a description of the goods which is sufficiently precise to enable them to be identified, this may include the tariff heading;
- (b) the invoice value and/or quantity of the goods, as appropriate;
- (c) a breakdown of the charges collected;
- (d) the date on which it was completed; and
- (e) the name of the authority which issued it.

(Article 217 of the UCC IA refers)

4.12.3 Oral declarations – Re-export after temporary admission

The goods described in paragraph [4.12.1\(d\)](#), which may have been the subject of an oral declaration at importation in accordance with the conditions laid down for temporary admission, may also be the subject of an oral declaration for re-exportation, discharging the temporary admission procedure.

(Article 136(2) of the UCC DA refers)

5 Automated Export System (AES)

5.1 General

Since March 2023, exporters or their agents may declare consignments at export by lodging an electronic customs declaration to Revenue using Revenue's new electronic Automated Export System (AES). The system handles the validation, processing, duty accounting and clearance of declarations to Revenue for customs purposes. The system also checks updated data format, validations and prohibitions and restrictions. You can find further information on AES on the [Revenue website](#).

5.2 AES Trader Guide

The AES Trader Guide contains guidance on how to lodge export declarations with Revenue's new automated export declaration system. General information on the operation of AES can be obtained from the eCustoms Helpdesk, email - ecustoms@revenue.ie.

AES changes: [AES Trader Guides](#) and more information on AES can be found [here](#).

5.3 Lodging an Export Declaration

5.3.1 How to register

A trader and/or their Customs agent must be approved by the eCustoms Helpdesk and be in receipt of a digital certificate from ROS, in order to make an electronic declaration.

All traders must also have an EORI number if exporting goods regularly and this is the only number that will be accepted on a customs declaration.

CONTACTS

Office of the Revenue Commissioners Operations and Accounting Unit Customs Division Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary. E45 T611	Phone: +353 1 738 3677 e-mail: ecustoms@revenue.ie
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5.3.2 Who must lodge a declaration

AES will require all parties involved in the export process to play their part. Further information on the supply chain roles and responsibilities is available on the [Revenue website](#).

AES has changed the process flow to confirm exit of goods from the EU. There is now an Arrival at Exit message (IE507) and Exit Notification message (IE590) required to be lodged. Further information is available on the [Revenue website](#).

AES changes: AES may be used to upload documents instead of MyEnquiries.
Data Elements will replace SAD boxes in AES. More information on AES can be found [here](#).

5.3.3 Fallback arrangements

If it is not possible to lodge an export declaration electronically because:

- AES is not available

or

- the system being used to lodge the declaration is not working

Traders may be able to avail of fallback, further information is available on the [Revenue website](#).

5.3.4 Accompanying documentation

Officers may examine the documents covering the declaration and any accompanying documents. The Customs Authorities may require the declarant to present other documents for the purpose of verifying the accuracy of the particulars contained in the declaration (Article 188 UCC refers). Where previously when documents were uploaded via MyEnquiries when declarations were lodged via AEP, documents can now be directly inputted into AES when lodging a declaration.

Where a customs declaration is green-routed, the declarant must retain the accompanying documents endorsed with customs declaration number/date, for three years from the end of the year in which the declaration is accepted (Article 51 UCC refers) and produce them to Revenue if requested (Article 15 UCC refers).

Documents such as invoices, documents claiming temporary relief from duty, INF documents, air waybills, and VAT-free authorisations may be accepted electronically. There are situations where the production of original documents is mandatory such as proofs of origin / preferential status or certain licences where the original must be physically endorsed by Revenue so as to meet the needs of the issuing agency. However, Revenue reserve the right to insist on an original document if considered necessary in any instance.

5.3.5 Export licences

Where the customs declaration has been green-routed, export licences are to be endorsed by the declarant and retained with the accompanying documents. In the case of red/orange routings the licence must be produced; if licences are required at other export stations and cannot be retained, a photocopy including the endorsed area is to be retained.

AES changes: More information on Revenue's Fallback service can be found [here](#). More information on AES can be found [here](#).

5.3.6 Customs declaration covering more than one article

Where a customs declaration covers two or more articles, the particulars relating to each article are to be regarded as constituting a separate declaration.

Component parts of industrial plant coming under a single CN Code are to be regarded as constituting a single item of goods.

(Article 222 of the UCC IA refers)

5.4 Completion of the customs declaration

Declarations lodged in AES must contain datasets aligned to the Revised Annex B as depicted in [EU Customs Data Model 6.2](#).

A declaration should only be lodged when all information about the goods, including any supporting documentation, is readily available. The declaration is a legal document informing Customs of what goods are expected to be leaving the state.

AES changes: Declarations lodged in AES must contain datasets aligned to the Revised Annex B as depicted in [EU Customs Data Model 6.2](#) Data Elements will replace SAD boxes in AES. More information on AES can be found [here](#).

5.5 Documents to accompany the customs export declaration

5.5.1 General

The general position on accompanying documents is set out in paragraph [5.3.4](#).

(Article 163 of the UCC refers)

5.5.2 Transport documents / packing lists

Officers are entitled to require exporters to produce transport documents or documents relating to the previous customs procedure, as appropriate, when the export declaration is lodged. Where a single item is presented in two or more packages, Officers may also ask a packing list or equivalent document indicating the contents of each package.

(Article 15 and 163 of the UCC refer)

5.5.3 Export licences

When an export licence is required to be presented, the licence is to be endorsed before being returned to the exporter. When exhausted, it is to be retained with the last relevant customs declaration or, where required, is to be returned to the relevant Department and a copy retained.

5.6 Preferential documents

5.6.1 General

Products which originate in the Union and are being exported to a third country can benefit from a preferential rate of duty on submission of either:

- (a) a movement certificate EUR.1 or A.TR for Türkiye; or
- (b) an invoice declaration, or invoice declaration EUR-MED.

5.6.2 Procedure for issue of EUR.1 Certificate or A.TR (Türkiye)

An application in writing must be made to the office of export indicating that the exporter wishes to have a Movement Certificate EUR.1 or A.TR issued. The application can be completed by an exporter's authorised representative.

The EUR.1/A.TR is composed of a movement certificate (pages 1 and 2) and an application form (pages 3 & 4). The certificate is issued when the customs officer is satisfied that the products originate in the Union and endorses Box 11 of the Certificate with an approved stamp.

5.6.3 Retrospective issue of Movement Certificate EUR.1/A.TR

An EUR.1/A.TR may, in exceptional circumstances, be issued after exportation of the products if:

- (a) it was not issued at the time of exportation because of errors or special circumstances;
or
- (b) it is demonstrated to the satisfaction of the officer that a movement certificate EUR.1/A.TR was issued but was not accepted for technical reasons.

The exporter must indicate the place and date of exportation of the products to which the EUR.1/A.TR relates. The certificate can only be issued retrospectively after verifying that the information supplied is correct.

5.6.4 Issue of a duplicate Movement Certificate EUR.1/A.TR

In the event of theft, loss or destruction of an EUR.1 or A.TR form the exporter may apply for a duplicate. The certificate must bear the date of issue and the number of the original certificate and will take effect from that date.

5.6.5 Conditions for an Invoice Declaration or Invoice Declaration EUR-MED.

Preferential agreements provide for the use of a simplified procedure for the issue of an invoice declaration or invoice declaration EUR-MED.

The countries accepting invoice declarations or invoice declaration EUR-MEDs are:

Albania	Kosovo
Algeria	Lebanon
Andorra	Lesotho
Antigua & Barbuda	Liechtenstein
Bahamas	Melilla
Barbados	Mexico
Belize	Moldova
Bosnia-Herzegovina	Montenegro
Botswana	Morocco
Burundi	Mozambique
Cameroon	Namibia
Canada	Nicaragua
Ceuta	North Macedonia
Chile	Norway
Colombia	Panama
Costa Rica	Palestine
Dominica	Papua New Guinea
Dominican Republic	Peru
Ecuador	Rwanda
Egypt	Saint Kitts and Nevis
El Salvador	Saint Vincent and Grenadine
Eswatini	San Marino
Faroe Islands	Serbia
Fiji	Singapore
Georgia	South Africa
Ghana	South Korea
Grenada	Switzerland
Guatemala	Syria
Guyana	Suriname
Haiti	Swaziland
Honduras	Tanzania
Iceland	Trinidad & Tobago
Israel	Tunisia
Jamaica	Türkiye
Japan	Uganda
Jordan	Ukraine
Kenya	

An invoice declaration or invoice declaration EUR-MED may be made out by:

- (a) an approved exporter (see paragraph [5.6.6](#)); or
- (b) an exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed €6,000. (No prior approval is required in this instance); or
- (c) an exporter who is registered in the Registered Exporters (REX) System (see paragraph [5.6.8](#)).

5.6.6 Approved Exporters

Any exporter who makes frequent shipments can be authorised to make out invoice declarations irrespective of the value of the products concerned. Completed application forms for authorisations can be submitted to [Classification, Origin and Valuations Unit](#), Customs Division, Nenagh, Co. Tipperary.

5.6.7 Consignments where value does not exceed €6,000

If the value of a consignment does not exceed €6,000 formal approval to make an invoice declaration or invoice declaration EUR-MED is not necessary but all endorsements on the documents must be signed by the exporter.

5.6.8 Registered Exporters (REX)

For preferential exports to Great Britain, Canada, Japan, Comoros, Ghana, Ivory Coast, Madagascar, Mauritius, Seychelles and Zimbabwe, exporters registered in the REX system make out origin/invoice declarations/statements. For consignments not exceeding €6,000 registration is not necessary.

To apply for the [Registered Exporter System \(REX\)](#) you should submit your REX applications electronically through the REX system. You can access this through the EU Trader Portal. Before you apply for REX, you will need the following:

- A valid Revenue Online Service (ROS) Certificate - please make sure your ROS Certificate is still valid. This ROS certificate will be required to access the REX system or to delegate access to your Representative. Please see Guide to ROS for details on how to register for ROS.
- Be registered for Customs and Excise in ROS.
- Have a valid Economic Operators' Registration and Identification (EORI) number.

In the EU-UK Trade and Cooperation Agreement, tariff duties have been eliminated for trade between the EU and the UK where the relevant rules on origin are met. Further information on these rules can be found on the [Revenue website](#).

6 Exports by Sea

6.1 General

Legislation provides that all ships, whether laden or in ballast, i.e., without cargo, must be cleared outwards by customs before departing from a port in Ireland to a place abroad. Clearance outwards is the customs authority for the departure of the ship. There are exceptions to this rule in the cases of vessels of Authorised Regular Shipping Services, fishing boats and calling ships and these are described below. A manifest to show what goods the vessel is carrying must also be lodged. This enables Revenue to ascertain that all the goods on the vessel have been properly declared.

6.2 Clearance of ships outwards

Directive 2010/65/EU facilitates maritime transport by providing for standardisation of reporting formalities. It has been implemented nationally by the European Union (Reporting Formalities for Ships) Regulations 2012 ([S.I. No. 166 of 2012](#)).

Sections 8 and 9 of the Customs Act, 2015, the Customs (Reports Inwards and Outwards by Vessels) Regulations 2016 ([S.I. No. 612 of 2016](#)), the Customs (Electronic Filing of Returns) Order 2016 ([S.I. No. 613 of 2016](#)) and the Customs (Mandatory Electronic Filing) (Specified Persons) Regulations 2016 ([S.I. No. 614 of 2016](#)) make provision for the reporting requirements for vessels.

6.3 Outward clearance not required

6.3.1 Vessels of an Authorised Regular Shipping Service

Formal clearance outwards is not required for vessels of an Authorised Regular Shipping Service (See paragraph 6.9). In such cases Mercantile Marine or Light Dues certificates are lodged by the Agent / Master at the local Revenue office on arrival of the vessel. Failure to produce such certificates, or production of certificates which require corrective action, should be immediately reported to the relevant Department on whose behalf the agency work is being carried out.

Where such certificates are not in order and where outward clearance is not required, vessels are not to be stopped from sailing, but the Master is to be informed that the vessel is going to sail without having fulfilled its legal obligations. In such cases the Department of Transport and/or Commissioners of Irish Lights, as appropriate, should be notified and the Master made aware of such notification. A record of such notifications should be kept in a suitably adapted register. The matter is to be reported immediately to local management.

6.3.2 Fishing boats

Fishing boats leaving for foreign fishing grounds are not required to clear outward unless they have cargo on board or have taken on board bonded stores. If they have bonded stores on board, the outward clearance declaration must specify the exact fishing grounds to which the vessel is proceeding and the duration of the voyage. Details of the Voisinage Arrangement with Northern Ireland can be found on the [Revenue website](#).

6.3.3 Calling ships

A calling ship is a ship arriving for the purpose of taking on fuel. It will not be landing or loading cargo. Calling ships from non-Union ports are not required to clear outwards unless they have shipped bonded or drawback stores.

“Bonded stores” are goods delivered duty free from a bonded store for shipment on vessels departing on foreign voyages beyond State waters. There are special provisions for fishing boats.

“Drawback stores” are goods which were duty paid on importation and subsequently re-exported as ships stores. They must not have been used while in the country. A drawback on the duties paid at importation is allowable.

Instructions on Ships Stores are contained in the [Ship Stores Manual](#).

6.4 Outward clearance required

All vessels other than these mentioned at paragraph 6.3 are required to clear outwards. Where outward clearance is required, a General Declaration Outwards ([IMO FAL Form 1](#)), must be presented in duplicate to Revenue. A copy of this form, when signed and date-stamped by the relevant officer, constitutes the clearance outwards of the ship and is the authority for it to depart.

The Master or any person authorised by them must, if required, attend and answer all questions put to them by such officer relating to the ship, its cargo or the voyage.

Before issuing the clearance, the officer is to append to the General Declaration Outwards the copy of the ships stores ([IMO FAL Form 3](#)), duly noted with particulars of any duty-free stores that were allowed to be taken on board, which was delivered with the inwards report of the ship. However, clearance is not to be refused because the shipping bills or shipping notes for stores have not been returned with certificates of shipment from the shipping officers. Clearance documents granted at a second or any subsequent ports of call are to be attached to the clearance documents granted at the first port.

6.5 Manifests for ships departing for third countries.

On the exportation of any goods outside the Union, the Master or owner of a ship must lodge a manifest of all the goods shipped, setting out the marks, numbers and descriptions of packages and the names of the consignors thereof. This manifest must be lodged either by the Master or their agent within twenty-four hours of final clearance.

6.6 Manifests for ships departing for another EU country

For prohibition / restriction purposes, where a manifest has been lodged it may be used for the performance of post-clearance checks.

6.7 Refusal to clear Outward

Clearance outwards is to be refused to any ship for which notice of detention has been received from the Department of Transport, Tourism and Sport, the Marshal of the Admiralty's Office, the Registrar (or other proper official) of a Circuit or District Court or the Commissioners of Irish Lights.

In the event of the ship having already received clearance, Revenue must, without delay, inform the Marshal, Department of Transport, Tourism and Sport, or Judge or other Court official, as the case may be, of the fact.

6.8 Records and Returns

Records of all ships clearing outwards are to be retained locally by Revenue. Ships clearing with stores only, via another port for loading, are to be treated as clearances in ballast i.e., without cargo.

For prohibition / restriction control purposes details of all electronic cargo manifests lodged will be available on EMS for perusal by other Units involved in post-exportation checks.

6.9 Authorised Regular Shipping Service

6.9.1 General

This relates to the intra-Union carriage of goods by sea transport. Shipping of goods between Member States by sea is divided into two categories:

- Authorised Regular Shipping Services and
- Other Union Shipping Services.

6.9.2 Authorised Regular Shipping Service

An Authorised Regular Shipping Service is one which carries goods in vessels that ply only between Union ports and does not come from, go to or call at any points outside the customs territory of the Union or any points in a free zone of a Union Port. The shipping company must be authorised by customs authorities. "Regular Service" should not be confused with the term as used by maritime transport operators. Export offices are informed by International, TOR, Transit & Administration Branch, Customs Division, of vessels authorised to operate as Regular Shipping Services out of their port.

6.9.3 Procedures

The procedures for the intra-Union movement of goods by sea on an Authorised Regular Shipping Service vessel are similar to those for goods moving between Member States by road. This means that:

- (a) Union goods will move unhindered and without the need for customs documentation; and
- (b) non-Union goods are required to move under the Transit procedure. The ship's manifest may be used as the transit declaration. (A separate application is required from operators seeking customs authorisation to allow the goods manifest to be used as a transit declaration.)

Details relating to Authorised Regular Shipping Services and the use of the e-manifest as an electronic Transport Document (e-TD)/transit declaration are available from the Central Transit Office, Customs Division - email - centraltransitofficenenagh@revenue.ie

6.9.4 Authorisation - general

An application to become an Authorised Regular Shipping Service is to be submitted to the customs authorities of the Member State in which the shipping company is established. Applications on behalf of Irish established shipping services are to be forwarded to the Central Transit Office, Customs Division.

6.9.5 Application for authorisation

The application must contain the following details:

- (a) the name of the applicant;
- (b) the Union ports concerned;
- (c) the name of the vessel/s assigned to the regular service;
- (d) a description of activities, i.e., the volume of traffic, timetable, turnaround times, etc.; and
- (e) in the case of part charter arrangements, the names of the part charter.

6.9.6 Granting of authorisation

Authorisation will be granted to shipping companies only where:

- (a) they are established in the customs territory of the Union;
- (b) have not committed any serious or repeated infringements of customs legislation and taxation rules including no record of serious criminal offences relating to their economic activity;
- (c) are able to satisfy the customs authorities that they operate a regular shipping service as defined in Article 1(45) of the DA; and
- (d) undertake:
 - i. not to make any calls on the routes of the regular shipping service at any port in a territory outside the customs territory of the Union or at any free zone in a Union port, and not to make any transshipments of goods at sea; and
 - ii. to register the vessels it intends to use, the ports where the vessel will begin its operation as a regular shipping service, and the ports where it intends to call, with the customs authority that grants that authorisation.

(Article 120 of the DA refers)

6.9.7 Other Community Shipping Service

This is a shipping service which is not authorised as a Regular Shipping Service. The proof of the Union Status of all Union goods carried on board must be demonstrated at all times as it is assumed that all goods on board are non-Union goods until the contrary is established.

6.10 Special arrangements for ships' supplies

6.10.1 Introduction

Goods designated as ship supplies will not leave the vessel once placed on board and are not destined for import into another country. The information required on the declaration concerning stores taken on board a vessel upon departure from the customs territory of the Union, shall be kept to the minimum necessary for the purpose of customs control.

6.10.2 Legal Position

While Article 269(3) of the UCC provides that an export declaration is required, Article 245(1)(o) of the DA waives the requirements for the safety and security data in the declaration and the requirement of a specific deadline in respect of ships supplies. Simplified CN codes can also be used in the export declaration.

6.10.3 List of CN Codes

The codes to be used in respect of pre-departure ship and aircraft supplies summary declarations should be the following codes, as defined in Article 20 of Regulation (EC) No 113/2010

- 99302400: goods from CN chapters 1 to 24;
- 99302700: goods from CN Chapter 27;
- 99309900: goods classified elsewhere.

7 Exports by Air

7.1 General

Aircraft on a flight to a destination outside the EU must depart from a customs airport and declare outwards.

7.1.1 Law

From a Revenue perspective, aircraft departing from the State are governed by the provisions of Sections 10 and 11 of the Customs Act, 2015 and the Customs (Reports Inwards and Outwards by Aircraft) Regulations 2016 ([S.I. No. 613 of 2016](#))

7.1.2 Approvals

All airports, licensed aerodromes, aerodromes and airstrips must be approved for the arrival and/or departure of flights (regardless of whether the flights are of an intra-Union or third country in nature).

(Sections 6 and 7 of the Customs Act, 2015 refer).

7.1.3 Foreign military aircraft

Foreign military aircraft are not to be regarded as coming within the provisions of these Regulations and their operations are not to be interfered with by officers. However, any suspicion of illicit traffic by such aircraft is to be brought to the notice of the relevant Assistant Principal.

7.1.4 Third country traffic

Aircraft departing on a flight to a destination outside the customs territory and / or the fiscal territory of the EU, must not, unless permitted by Revenue, depart from any place other than a customs airport.

(Section 10 of the Customs Act 2015 refers).

7.1.5 Powers of Officers of Customs

An officer may stop, board and search any conveyance and examine goods on board a conveyance:

- a) entering or that has entered the State;
- b) that is leaving the State;
- c) in the contiguous zone of the State;
- d) at any other place in the State.

Paragraphs (a), (b) and (d) above, shall only be exercised for Intra Community traffic where the officer has reasonable grounds to suspect that the conveyance or any goods carried on or in it are:

- (i) chargeable with a duty of customs which has not been paid or secured,
- (ii) being or have been imported, or are intended to be exported, contrary to any prohibition or restriction on their importation or exportation, as the case may be,
- (iii) records relating to transactions in contravention of the Customs Act, or
- (iv) otherwise liable to forfeiture under the Customs Acts.

(Sections 26, 27 and 28 of the Customs Act, 2015 refer)

Section 25 of the Customs Act, 2015 further provides that officers have the right to access a customs port or customs airport or any place approved under section 7(1) or section 13(2), or any conveyance within such port, airport or place.

7.1.6 Export of goods

The provisions of the Customs Act apply to goods exported in aircraft and to persons exporting them. Section 17 of the Customs Act, 2015 provides for the forfeiture of prohibited or restricted goods on export.

7.1.7 Authorised agents

An “authorised agent” means a person who represents an airline, aircraft owner or aircraft operator and who is authorised by them to act on all matters pertaining to clearance of its aircraft, crew, passengers, cargo or stores. In the case of airline companies, owners or operators, whose headquarters are outside Ireland, customs may require such agents to produce evidence of his powers to act as an agent. (See [Civil Aviation Manual](#))

7.2 Intra-Union flights and traffic

7.2.1 Law

Section 10(2) of the Customs Act 2015 provides that a pilot in command of an aircraft departing the State, unless otherwise authorised or exempted, shall not cause or permit it to depart from any place other than a customs airport.

Normal Revenue controls do not apply in respect of intra-Union flights provided that:

- (a) no third country goods are carried on board;
- (b) no duty-free stores are carried on board;
- (c) no goods carried on board are being exported to a country other than a Member State; and
- (d) customs intervention is not necessary for purposes connected with the enforcement of a prohibition or restriction on exportation.

(Sections 26, 27 and 28 of the Customs Act 2015 refer)

7.2.2 Declarations outwards

No declaration outwards is required in respect of aircraft departing for other Member States. Formal clearance outwards need not be issued unless requested.

7.3 Non- Union traffic

7.3.1 General

Flights carrying goods being exported to non-Union countries or goods subject to prohibition or restriction may not take off from an airport, aerodrome, airstrip or any place other than an international Union airport (in Ireland this is a Type I customs airport), unless otherwise permitted by Revenue.

(Section 10 of the Customs Act, 2015 refers).

7.3.2 Departures from a Type I customs airports / international Union airports

There are three Type I customs airports / international Union airports in the State; Cork Airport, Dublin Airport and Shannon Airport.

Limited facilities for Revenue purposes are also provided at certain other airports and licensed aerodromes. These are known as Type II customs airports (details provided in the [Civil Aviation Manual](#)). Local management are to ensure that areas designated at customs airports, temporary storage facilities and extensions thereof under their control are properly approved for Revenue purposes.

7.3.3 Account of departures

An account of all departing aircraft engaged in non-Union traffic must be available at the customs airport. This account may be provided by the airport authority or may be ascertained from some other suitable source, for example, air traffic control or handling agents.

7.3.4 Departure of aircraft engaged in non-Union traffic.

The approved handling agent, for a flight engaged in non-Union traffic, must lodge an electronic cargo manifest in respect of all goods on board within twenty-four hours before the departure of the aircraft. A list of all stores loaded is to be provided to Revenue for inspection. (Section 11 of the Customs Act 2015, the Customs (Reports Inwards and Outwards by Aircraft) Regulations 2016 (S.I. No. 613 of 2016), the Customs (Electronic Filing of Returns) Order 2016 ([S.I. No. 614 of 2016](#)) and the Customs (Mandatory Electronic Filing) (Specified Persons) Regulations 2016 ([S.I. No. 615 of 2016](#)) refer).

7.3.5 Dutiable stores

In the case of aircraft departing to a non-Union country via other customs airports, as well as the requirements set out in paragraph 6.10, dutiable stores loaded at the first customs airport must be placed under company seals there. The stores list should be noted with the number of the seals. Officers at the other customs airports are to ensure that the seals are not broken, nor any stores consumed or sold to passengers, prior to the aircraft's final departure to a non-Union country.

7.3.6 Private aircraft

All flights departing for non-Union countries or for areas outside the fiscal territory of the Union must depart from a Type I or Type II customs airport. Prior notice of the flight and the maintenance of records will be required by Revenue for a Type II customs airport.

7.3.7 Private aircraft departures at Type I customs airports

Where a private aircraft departs from a Type I customs airport, the pilot-in-command is required to inform customs and lodge a cargo manifest of any goods carried. This requirement may be dispensed with where local management is satisfied that sufficient flight information is maintained by the airport authorities or other independent sources, for example, handling agents and is made available for inspection by customs.

7.3.8 Customs facilities at Type II customs airports

The Revenue Commissioners may grant permission to licensed aerodromes in respect of the departure of flights, carrying only passengers, pilot and crew and their ordinary baggage, for non-Union countries or areas outside the fiscal territory of the Union. District Managers should be satisfied in respect of permission granted that sufficient controls are in place proportionate with the level of possible risk to ensure that export prohibitions and restrictions will not be breached. District Managers are to ensure that approvals are in place and that the operator is compliant with the terms thereof. Staff should familiarise themselves with the [Civil Aviation Manual](#) in this regard.

7.4 Enforcement

Staff, particularly those employed on enforcement duties, should be conscious of the danger of private aircraft using aerodromes (licensed or otherwise) for the illegal exportation or movement of prohibited or restricted goods or other illicit traffic. Normal liaison should be maintained with the National Operations and Investigations Branch A, IPD, regarding the monitoring of aircraft movements at places other than international Union airports.

8 Exports by Post

8.1 General

Goods not liable to duty are considered to have been presented to customs, the declaration accepted, and release granted when the goods are accepted by An Post. An Post is also responsible for supplying returns to the Central Statistics Office. Although Revenue generally has no direct involvement in the enforcement of export controls on goods exported by post, officers may become involved with such traffic where evidence of exportation is required or if specific investigations are required e.g. request from third country authority to check on postal consignments destined for that country.

8.2 Law

Letters, and parcel post not exceeding €1,000 and not liable to export duties are considered to have been declared to Revenue for export by their exit from the Union. Goods in postal consignments exceeding €1,000 in value require a customs export declaration.

(Article 141(2) and (4) of the UCC DA refers)

AES changes: Since March 2023, exporters or their agents may declare consignments at export by lodging an electronic customs declaration to Revenue using Revenue's new electronic Automated Export System (AES). More information on AES can be found [here](#).

8.3 Procedure for postal exports

8.3.1 General

Under International Postal Agreements all packages sent to countries outside the EU require a customs declaration. The declaration should include a description of the goods, an indication of their value and whether they are gifts or commercial items. The declaration usually takes the form of a Form CN22 or Form CP72, which is attached to the outside of the package. These forms are available from An Post and are similar to those used by all postal administrations.

8.3.2 Exports by post in cases where evidence of exportation is required

Goods being exported by post that are intended to be re-imported at a later stage must be produced at a Revenue office in order to verify their exportation. Examples of such exports would include goods being sent for repair.

Goods, which are being sent for repair for example, must be produced at a Revenue office with a completed [Form PO2](#) (outward processing). Where there is evidence that the goods presented are in free circulation, there are easily distinguishing identifying marks (e.g., serial

number) and the officer is satisfied as to the bona fides of the goods, a certified copy of a Form PO2 should be given to the exporter and a duplicate kept at the office. The exporter should be informed to obtain a certificate of postage from An Post. An alternative document to Form PO2, e.g., a suitably adapted customs declaration, may be used provided that it contains all the necessary information.

Unfortunately, when there are no clearly identifying marks on the goods, Revenue has no easy method to satisfy itself as to the bona fides of the case and certify exportation of the goods. The exporter must produce the goods together with a Form PO2 and certificate of postage at a Revenue office. After examination of the goods, having compared them with the details given on certificate of postage, and on being satisfied as to their bona fides, the officer should seal the parcel and hand it back to the exporter together with the certificate of postage, noted accordingly, for production to An Post.

On return of the copy of the certificate of postage certifying the postage of the goods, the certified original copy of the Form PO2 is to be given to the exporter for production on re-importation of the goods. The duplicate Form PO2 is to be filed.

Parcels handed over directly to An Post by an officer need not be sealed. In the case of goods which are easily identifiable by a serial number, the officer may directly certify export of the goods.

8.4 Prohibition and Restrictions

Goods which are prohibited or restricted on exportation are listed under [Prohibitions and Restrictions](#) and staff at the postal depots should make An Post aware of the contents of this list from time to time. An Post also set restrictions on what type of goods can be sent by post. This list is available on [An Post website](#).

8.5 Authorised Postal Operators

8.5.1 General

Under existing legislation, An Post is designated as a universal service provider (USP) with the obligation to provide a full range of postal services. However, arising from recent EU Directives the postal market is open to full competition since 1 January 2011.

8.5.2 Regulation of postal service operators

Anyone can set up a postal business to handle any form of mail provided that they have a postal service authorisation from the Commission for Communication Regulation (ComReg). These postal service operators must also:

- (i) draw up a code of practice covering customer complaints and redress; and
- (ii) make sure that they meet essential requirements in relation to the postal services they provide, for example, security of mail, protection from loss or damage and so on.

The essential difference between An Post and postal service operators is that the former is required to provide a full range of specified services covering all aspects of postal operation

whilst the latter can determine for themselves those aspects in which they wish to be involved.

8.5.3 Checks to be carried out on all postal service operators

It is important that officers are aware of all postal service operators in their Region. At a minimum, officers must establish the extent of the operator's involvement in the postal business, be it a local, national or international service.

Once the level of involvement in the postal business is established, Regions should carry out a risk assessment on each company particularly if international traffic is involved.

9 Exceptions to normal export procedures

9.1 Simplified export declarations

Sections 4 and 5 of this manual describe the procedures for lodging a standard electronic customs declaration for release for free circulation. However, in certain circumstances and subject to certain conditions economic operators who are considered compliant and trustworthy may be authorised for a simplified procedure.

This may take the form of a simplified declaration which allows the authorisation holder to submit a declaration that omits certain particulars of the standard declaration or the supporting documents that are required for a standard declaration.

(Article 166 UCC refers)

Another simplified procedure is Entry In the Declarant's Records (EIDR) which allows the authorisation holder to lodge a customs declaration in the form of an entry in the declarant's records, provided that the particulars of that declaration are at the disposal of the customs authorities in the declarant's system when the entry in the records is made.

(Article 182 UCC refers)

Further details on Simplified Procedures can be found on the [Revenue website](#).

9.2 Transit

The Transit procedure allows for the movement under customs control of goods not in free circulation, including goods for export, through the Union (Union Transit) and over one or more of the EFTA countries (Common Transit) within the Common Transit area. Further details are available in the General instructions on Transit and the Transit Customs Operational Guide on the [Revenue website](#).

AES changes: [NCTS Phase 5](#) is now live and this will cater for export followed by transit. More information on AES can be found [here](#).

9.3 ATA Carnets

ATA carnets are specialised instruments which may be used to simplify customs clearance of goods being temporarily exported for a specific purpose. For example, goods for displays, exhibitions and fairs, professional equipment and commercial samples ATA Carnets can replace normal customs declarations at export and re-import; as well as normal customs documents and security requirements in many countries worldwide into which the goods are being temporarily imported.

Goods covered by ATA carnets are subject to normal export prohibitions and restrictions and licensing rules. The carnets may not be used for goods that are:

- (a) exported for process or repair
- (b) exported by post
- (c) not in free circulation before export from the State.

Dublin Chamber of Commerce issues ATA carnets in Ireland subject to receiving guarantees or deposits from the exporter. Further information on ATA carnets is available from Authorisations and Reliefs Unit, Customs Division. Queries can be sent by e-mail to customsreliefs@revenue.ie

9.4 Outward Processing

If you temporarily export goods for processing or repair, you may be able to claim total or partial relief from import charges. You should make your application for outward processing electronically using the [Customs Decision System \(CDS\)](#).

If you occasionally export goods using outward processing, you may be able to use your export declaration as your application. If you use this procedure, you must complete [the supplementary outward processing declaration form](#) and lodge it with your export declaration. You will find further detailed information about this in the [outward processing guidelines for traders](#).

9.5 TIR Procedure

Export declarations are required for goods exported under the [TIR](#) (Transport Internationaux Routiers) provisions. The TIR system provides for the movement of goods, under Customs seal, in approved road vehicles or containers, across one or more frontiers. It is a condition that some portion of the journey between the beginning and end of the TIR operation is made by road. Where a road vehicle is used, TIR plates must be displayed on the vehicle during the TIR operation. Where a container is used it must have a TIR approval plate permanently affixed.

9.6 Union Export Preferences

A number of countries outside of the Union operate what is known as a system of tariff preferences which allows certain Union goods to be imported into those countries at a reduced or nil rate of customs duty. The origin of the goods is all-important in determining preference and the fact that the goods are manufactured in the Union does not necessarily confer origin status. Further information is available in the [Customs Manual on Preferential Origin](#).

9.7 Merchandise in Baggage

Custom declarations are required for exports of commercial goods in baggage and these should be dealt with in the same way as other exports. It may be necessary for persons exporting merchandise in baggage to engage a representative to input the relevant details to AES. Other export documentation which may be required will be dealt with as in other cases. For example, in the case of restricted goods, a valid licence will be required. Further information is available in the [Manual on the Control and Examination of Baggage](#).

9.8 VAT Retail Export Scheme

This scheme provides for zero VAT rating for travellers' qualifying goods which are exported out of the Union. The goods can be exported in the personal baggage of the traveller or the goods can be

exported on behalf of that traveller. The export must take place by the last day of the third month following the purchase of the goods.

The role of customs is confined to the verification of export documents, for example, invoices. Revenue **does not** make any refunds directly to travelers under this scheme.

A traveller within the context of this section means a person whose domicile or habitual residence is not situated within the Union.

For further information on the Value-Added Tax Retail Export Scheme please see the information available on the Revenue [website](#).

9.9 Re-exportation

Normal export formalities apply to non-Union goods which were not released for free circulation (for example, goods which were placed under the Customs Warehousing, Temporary Admission, Inward Processing or Outward Processing procedure).

Such goods are subject to the lodging of a re-export declaration at the competent customs office. (Article 270 of the UCC refers)

9.10 Re-export Notification

A re-export notification must be lodged where non-Union goods, in temporary storage, are transhipped from the means of transport that brought them to that temporary storage facility, under the supervision of the same customs office, on to a vessel or aircraft that will carry them out of the Union provided;

- (i) the transshipment is undertaken within 14 days;
- (ii) information about the goods is available to the customs authorities;
- (iii) the destination of the goods and the consignee do not change to the knowledge of the carrier.

(Article 274 of the UCC and Article 245(2)(e) of the DA refer)

The re-export notification shall be lodged at the customs office of exit of the goods by the trader at exit (IE570). If Revenue do not wish to control the goods an exit release notification message (IE525) will be issued to the trader at exit who will need to issue an exit notification message (IE590) to confirm exit of the goods.

10 Examination, sampling and release of goods

10.1 General

Officers are entitled to examine all documents and goods relating to the export procedure. They may take samples of goods for any purpose they feel necessary and release the goods for export only when satisfied. However, as there are currently no export duties, sampling would not normally be required in the case of routine exports. Special instructions apply to CAP and other controlled goods, for example, excisable products, intellectual property goods, etc.

10.2 Examinations

10.2.1 Authority for examination of documents

Officers may examine the declaration and the accompanying documents and require the declarant to present other documents for the purpose of verifying the particulars.

(Article 188 of the UCC refers)

10.2.2 Authority for examination of goods

Officers may examine the goods in question and take samples for analysis or for detailed examination.

(Article 188 of the UCC refers)

10.2.3 Examination of goods

Where examination of goods is required, officers should perform such examinations in sufficient quality, detail and depth to form a proper basis for the decision regarding classification, value, prohibition or restriction or other criteria affecting the release of the goods.

10.2.4 Partial examination results to be applied to all declared goods

Where only part of a consignment has been examined, the results are to be applied to the entire consignment. The declarant is entitled to request a further examination if he/she considers that the results of the partial examination are not valid.

(Article 190 of the UCC refers)

10.2.5 Records of examination of documents and goods and clearance

Particulars of examinations must show the nature and extent of examination and its result, the marks and numbers of the packages actually examined, and particulars of any weight taken.

(Article 245 of the UCC IA refers)

10.2.6 Responsibilities of declarant / exporter

The removal of goods for examination, weighing, unpacking, etc. is to be performed by or at the expense of the exporter. The declarant / representative is to be present during examinations / sampling if they request to be or if they are requested to do so by the relevant officer and provide any assistance required.

(Article 189 of the UCC refers)

10.2.7 Labelling of boxes when goods are opened or withdrawn

When an original bottle or container is opened, it is to be labelled with label C. & E. No. 127 or 127a. If the bottle or container is not returned to the package before being cleared, label C. & E. No. 126, signed and dated by the officer, is to be placed in the vacant space. These directions are to be applied to bottles, packets, and all descriptions of package goods, which may be opened or withdrawn for reassessment, test or any other official purpose.

10.3 Official samples

10.3.1 Legal provisions

Officers may examine the goods in question and take samples for analysis or for detailed examination.

(Article 188 of the UCC refers)

Samples of goods for examination, for ascertaining the duties payable or for any purpose felt necessary, may be taken, disposed of and accounted for in a manner as Revenue sees fit.

(Section 28, Customs Act, 2015 refers)

10.3.2 General

In cases of high value goods and where no irregularity is suspected, the relevant HEO is to be consulted before sampling. Where it has been decided that samples are to be taken, the declarant or their representative is to be so informed.

(Article 239 of the UCC IA refers)

10.3.3 Record of samples

A record of samples sent for testing and their subsequent disposal is to be kept at each office in the Sample Register (C. & E. No. 131).

Samples are normally to be taken by Revenue officials. The declarant or a person designated may be requested to draw the sample under official supervision where considered appropriate.

(Article 240 of the UCC IA refers)

Where Revenue has permitted the declarant or his representative to be present at the taking of samples, he/she must give all the assistance needed.

(Article 189(2) of the UCC refers)

10.3.4 Taking of samples

Sample jars / bottles must be un-used and the possibility of contamination avoided. The sample must not be allowed deteriorate and should be stored appropriately. The numbers of the packages sampled are to be recorded and the identifying marks applied to the sample or label before it is removed. Samples are to be properly representative and taken in such a manner as to preclude the possibility of any irregularity. A label (C. & E. No. 866) is to be affixed to each sample sent to the State Chemist for testing. Separate instructions apply to other regimes, for example, beers, oils, CAP goods etc.

10.3.5 Size of samples

The quantities taken should not exceed what is needed for analysis or more detailed examination.

(Article 240(4) of the UCC IA refers)

10.3.6 Original bottles etc. to be sent as samples in some cases

When the goods are of high value or are highly volatile, corrosive, poisonous, or otherwise liable to cause injury, an original bottle or other internal container is to be forwarded for analysis, if feasible. Alternatively, arrangements should be made with the declarant to have the sample drawn in a controlled environment.

Full consideration must be given to the health and safety of officials involved in sampling goods for testing. Staff are not to sample potentially hazardous or dangerous goods without first:

1. seeking confirmation of the need to sample;
2. consulting relevant health and safety material; and
3. consulting with the importer regarding particular hazards.

10.3.7 Expense of transmission of samples

The expense of providing bottles etc. and of forwarding samples is borne by the State, but no compensation is payable in respect of samples drawn.

(Article 189(3) of the UCC refers)

10.3.8 Particulars required on test notes

When samples are sent to the State Chemist the test note should specify the type of analysis required. The certificate of analysis issued by the State Chemist will then be confined to the verification sought, i.e., the points raised on the test note.

10.3.9 Tariff classification

The State Chemist should not be requested to determine tariff classification of goods. When this is necessary, advice sought from the State Chemist should be limited to requests for

information as to composition, or other relevant data. If doubt still exists after receipt of results, the matter should be referred, if necessary, to the Classification Unit, Customs Division (email - tarclass@revenue.ie). Samples or specimens taken for submission to the above Unit, for decision as to liability to duty or for any other purpose, must be labelled and contain details of the export particulars. The fact that samples or specimens have been taken is to be noted on the declaration.

10.3.10 Disposal of remnants

The exporter or agent is to be asked if the return of the unused portion of the sample is required. If return is required the State Chemist will, when reporting the result of the test, either return the unused portion or state that there is no available remnant. If the State Chemist returns the samples or specimens, they are to be replaced in the packages from which they were taken, and the declaration noted to that effect. When this is not practicable, they are to be handed to the exporter or their agent and a receipt obtained. The officer is to arrange for the samples receipted return or is to inform the exporter or agent that there is no available remnant. Any costs arising from the return of the unused portion are to be borne by the declarant. However, where the declarant disputes the result of analysis, the unused sample portions are not to be returned until all appeals against the decision taken by Revenue have been exhausted.

(Article 244 of the UCC IA refers)

10.3.11 Disposal of unclaimed samples

Where the declarant does not request the return of the samples, Revenue may ask the declarant to remove any remaining samples or dispose of them by sending them to the State Warehouse for disposal if of commercial value or, by destruction if of no commercial value.

(Article 242(2) of the UCC IA and Article 198(1)(c) of the UCC refer)

To observe health and safety requirements, before hazardous or dangerous samples are disposed of, directions and advice should be sought from the State Chemist. Staff should be alert to the possibility that improper disposal could lead to damage to the environment.

The Sample Register and the declaration are to be noted with the method of disposal and any receipt annexed to the declaration.

10.4 Release of goods

Goods are to be cleared without waiting for the results of analysis unless there are grounds for not doing so.

11 Prohibitions and Restrictions

11.1 General

It is important for officers to be aware that the exportation of certain goods is prohibited or restricted. Prohibited goods may not be exported, and restricted goods may be exported only under certain conditions. It should be noted that certain prohibitions and restrictions apply to all

goods irrespective of their destination while in the case of others there may not be restrictions on intra-Community movements.

11.2 Categories of prohibited/restricted goods

The following is an illustrative, but not exhaustive, list of the types of products that are prohibited or restricted on exportation:

- (a) agricultural products;
- (b) certain food products;
- (c) drugs;
- (d) chemicals;
- (e) waste;
- (f) weapons;
- (g) dual use goods;
- (h) cultural goods;
- (i) counterfeit or pirated goods;
- (j) indecent articles, publications, video recordings; and
- (k) CITES (protection of certain wildlife and plants).

The full list is available on the Revenue [website](#).

11.3 Enforcement

The enforcement of the laws relating to goods, which are prohibited or restricted on exportation, is effected through normal Revenue controls and interventions.

However, the control of national export prohibitions and restrictions insofar as they relate to intra-Community movements of goods cannot be effected without having reasonable grounds for suspecting that a national law is being breached. This might include information provided by other Government Departments on whose behalf Revenue enforces the prohibitions and restrictions.

Full details are to be found in the [Customs and Excise Enforcement Procedures Manual, Part 4, Customs and Excise Offences](#).

When considering what intervention measures are appropriate in any particular case, officers should be conscious of the impact of such measures on the free movement of legitimate traffic. If clarification of any matter relating to prohibitions or restrictions is required officers should contact Prohibitions and Restrictions Unit by e-mail: rcpr@revenue.ie.

12 Appendix 1 – Definitions

For the purpose of these Instructions the following definitions apply:

“Carrier”, in the context of exit, means the person who takes the goods, or who assumes responsibility for the carriage of the goods, out of the customs territory of the Union.

However,

- (i) in the case of combined transportation, where the active means of transport leaving the customs territory of the Union is only transporting another means of transport which, after the arrival of the active means of transport at its destination, will move by itself as an active means of transport, “carrier” means the person who will operate the means of transport which will move by itself once the means of transport leaving the customs territory of the Union has arrived at its destination.
- (ii) in the case of maritime or air traffic under a vessel sharing or contracting arrangement, “carrier” means the person who concludes a contract, and issues a bill of lading or air waybill, for the actual carriage of the goods out of the customs territory of the Union.

(Article 5(40)(b) of the UCC refers)

Note: For example, a Ro-Ro ferry carrying lorries falls under part (i) above. The Ro-Ro ferry is the “active means of transport leaving the customs territory of the Union” and the lorry is “another means of transport which, after the arrival of the active means of transport at its destination, will move by itself as an active means of transport”

“Customs airport” means any place appointed by the Commissioners, in consultation with the Minister for Transport, Tourism & Sport, as an airport for the landing or departure of aircraft for the purpose of the enactments relating to customs. An airport can be a Type I or Type II if subject to any restrictions on the time of arrival or origin of aircraft or a requirement to give prior notification to Revenue of arrivals.

(Sections 2 and 6 of the Customs Act 2015 refer)

“Customs authorities” means the customs administrations of the Member States responsible for applying the customs legislation and any other authorities empowered under national law to apply certain customs legislation.

(Article 5(1) of the UCC refers)

“Customs controls” means specific acts performed by the Revenue in order to ensure compliance with the customs legislation and other legislation governing the entry, exit, transit, movement, storage and end-use of goods moved between the customs territory of the Union and countries or territories outside that territory, and the presence and movement within the customs territory of the Union of non-Union goods and goods placed under the end-use procedure.

(Article 5(3) of the UCC refers)

“Customs declaration” means the act whereby a person indicates in the prescribed form and manner, a wish to place goods under a given customs procedure, with an indication, where appropriate, of any specific arrangements to be applied.

(Article 5(12) of the UCC refers)

“Customs legislation” means the body of legislation made up of all of the following:

- a) the Code and the provisions supplementing or implementing it adopted at Union or national level;
- b) the Common Customs Tariff;
- c) the legislation setting up a Union system of reliefs from customs duty;
- d) international agreements containing customs provisions, insofar as they are applicable to the Union.

(Article 5(2) of the UCC refers)

“Customs office of exit” generally is the last customs office before the goods leave the customs territory of the Union. However, the customs office of exit may also be one of the following:

1. Except where paragraphs 2 to 7 apply, the customs office of exit shall be the customs office competent for the place from where the goods leave the customs territory of the Union for a destination outside that territory.
2. In the case of goods leaving the customs territory of the Union by fixed transport installation, the customs office of exit shall be the customs office of export.
3. Where the goods are loaded on a vessel or an aircraft for carriage to a destination outside the customs territory of the Union, the customs office of exit shall be the customs office competent for the place where the goods are loaded onto such vessel or aircraft.
4. Where the goods are loaded onto a vessel that is not assigned to a regular shipping service, the customs office of exit shall be the customs office competent for the place where the goods are loaded onto such vessel.
5. Where, after having been released for export, goods are placed under an external transit procedure, the customs office of exit shall be the customs office of departure of the transit operation.
6. Where, after having been released for export, goods are placed under a transit procedure other than the external transit procedure, the customs office of exit shall be the customs office of departure of the transit operation provided that either of the following conditions is fulfilled:
 - (a) the customs office of destination of the transit operation is situated in a common transit country;
 - (b) the customs office of destination of the transit operation is situated at the border of the customs territory of the Union and the goods are taken out of that customs territory,

after having passed through a country or territory outside the customs territory of Union.

7. On request the customs office of exit shall be the customs office competent for the place where the goods are taken over under a single transport contract for transport of the goods out of the customs territory of the Union by the railway companies, the postal operators, the airlines or the shipping companies provided that the goods are to leave the customs territory of the Union by rail, post, air or sea.
8. Paragraphs 4, 5 and 6 shall not apply in cases of excise goods under suspension of excise duty or goods subject to export formalities with a view to refunds being granted on export under the common agricultural policy.
9. Where a re-export notification is to be lodged in accordance with Article 274(1) of the Code, the customs office of exit shall be the customs office competent for the place where the goods are in the free zone or in temporary storage.

(Article 329 of the UCC IA refers)

“Customs office of export” means the customs office where the export declaration or the re-export declaration is lodged for goods being taken out of the customs territory of the Union.

(Article 1(16) of the UCC DA refers)

“Customs procedure” means any of the following procedures under which goods may be placed in accordance with the Code:

- (a) release for free circulation;
- (b) special procedures;
- (c) export.

(Article 5(16) of the UCC refers)

“Customs status” means the status of goods as Union or non-Union goods.

(Article 5(22) of the UCC refers)

“Customs supervision” means action taken in general by Revenue with a view to ensuring that customs legislation and, where appropriate, other provisions applicable to goods subject to such action are observed.

(Article 5(27) of the UCC refers)

“Customs Territory of the Union” comprises the following territories, including their territorial waters, internal waters and airspace:

- the territory of the Kingdom of Belgium;

- the territory of the Republic of Bulgaria;
- the territory of the Czech Republic;
- the territory of the Kingdom of Denmark, except Faroe Islands and Greenland;
- the territory of the Federal Republic of Germany, except the Island of Heligoland and the territory of Büsingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation);
- the territory of the Republic of Estonia;
- the territory of Ireland;
- the territory of the Hellenic Republic;
- the territory of the Kingdom of Spain, except Ceuta and Melilla;
- the territory of the French Republic, except the French overseas countries and territories to which the provisions of Part Four of the TFEU apply;
- the territory of the Republic of Croatia;
- the territory of the Italian Republic, except the municipality of Livigno;
- the territory of the Republic of Cyprus, in accordance with the provisions of the Act of Accession;
- the territory of the Republic of Latvia;
- the territory of the Republic of Lithuania;
- the territory of the Grand Duchy of Luxembourg;
- the territory of Hungary;
- the territory of Malta;
- the territory of the Kingdom of the Netherlands in Europe;
- the territory of the Republic of Austria;
- the territory of the Republic of Poland;
- the territory of the Portuguese Republic;
- the territory of Romania;
- the territory of the Republic of Slovenia;
- the territory of the Slovak Republic;
- the territory of the Republic of Finland, and;
- the territory of the Kingdom of Sweden.

The following territories, including their territorial waters, internal waters and airspace, situated outside the territory of the Member States are, taking the conventions and treaties applicable to them, be considered to be part of the customs territory of the Union:

- FRANCE -The territory of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963;
- CYPRUS - The territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia as defined in the Treaty concerning the Establishment of the Republic of Cyprus.

(Article 4 of the UCC refers)

“Declarant” means the person lodging a customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification in his or her own name or the person in whose name such a declaration or notification is lodged.

(Article 5(15) of the UCC refers)

“Economic Operators Registration and Identification number” (EORI number) means an identification number, unique in the customs territory of the Union, assigned by a customs authority to an economic operator or to another person in order to register him for customs purposes.

(Article 1(18) of the UCC DA refers)

“Export duty” means customs duty payable on the export of goods.

(Article 5(21) of the UCC refers)

Note: While there are currently no export duties in place there is provision for them in EU legislation and could be introduced at some point in the future.

“Exporter” means

(a) a private individual carrying goods to be taken out of the customs territory of the Union where these goods are contained in the private individual's personal baggage,

(b) in other cases, where (a) does not apply:

(i) a person established in the customs territory of the Union, who has the power to determine and has determined that the goods are to be taken out of that customs territory;

(ii) where (i) does not apply, any person established in the customs territory of the Union who is a party to the contract under which goods are to be taken out of that customs territory.

(Article 1(19) of the UCC DA refers)

“Special Fiscal Territory of the Union” means a part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/112/EEC do not apply.

(Article 1(35) of the UCC DA refers)

Note: The Special Fiscal Territory of the Union comprises of the Aland Islands (Finland), the Canary Islands (Spain), the French Overseas Departments (French Guiana, Guadeloupe, Martinique, Mayotte, Reunion and Saint Martin), the Italian waters of Lake Lugano, Campione d'Italia and Mount Athos also known as Agion Poros (Greece).

“Goods of a non-commercial nature” means

1. goods contained in consignments sent by one private individual to another, where such consignments:

i. are of an occasional nature;

- ii. contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial interest; and
 - iii. are sent to the consignee by the consignor free of payment of any kind;
2. goods contained in travellers' personal baggage, where they:
- i. are of an occasional nature; and
 - ii. consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported or exported for commercial reasons.

(Article 1(21) of the DA refers)

"Holder of the procedure" means

- a) the person who lodges the customs declaration, or on whose behalf that declaration is lodged; or
- b) the person to whom the rights and obligations in respect of a customs procedure have been transferred.

(Article 5(35) of the UCC refers)

"International Union airport" means any Union airport which, having been so authorised by the customs authority, is approved for air traffic with territories outside of the customs territory of the Union.

(Article 1(2)(5) of the UCC IA refers)

Note: The international Union airports in Ireland are Dublin, Cork and Shannon.

"Intra-Union flight" means the movement of an aircraft between two Union airports, without any stopover, which does not start from or end at a non-Union airport.

(Article 1(2)(6) of the UCC IA refers)

"Manifest" means a list of goods being exported which is supplied by the shipping company, airline or vehicle operator. All carriers are required to lodge an electronic cargo manifest for exports to a non-EU country.

"Person" means a natural person, a legal person, and any association of persons which is not a legal person, but which is recognised under Union or national law as having the capacity to perform legal acts.

(Article 5(4) of the UCC refers)

"Persons established in the customs territory of the Union" means:

- (a) in the case of a natural person, any person who has his or her habitual residence in the customs territory of the Union;

- (b) in the case of a legal person or an association of persons, any person having its registered office, central headquarters or a permanent business establishment in the customs territory of the Union.

(Article 5(31) of the UCC refers)

"Permanent business establishment" means a fixed place of business, where both the necessary human and technical resources are permanently present and through which a person's customs-related operations are wholly or partly carried out.

(Article 5(32) of the UCC refers)

"Presentation of goods to customs" means the notification to Revenue of the arrival of goods at the customs office or at any other place designated or approved by Revenue and the availability of those goods for customs controls.

(Article 5(33) of the UCC refers)

"Regular shipping service" means a service which carries goods in vessels that ply only between Union ports and does not come from, go to or call at any points outside the customs territory of the Union or any points in a free zone of a Union port.

(Article 1(45) of the UCC DA refers)

"Release of goods" means the act whereby Revenue makes goods available for the purposes specified for the customs procedure under which they are placed.

(Article 5(26) of the UCC refers)

Note: For the purpose of this manual, it means release for export.

"Risk" means the likelihood and the impact of an event occurring, with regard to the entry, exit, transit, movement or end-use of goods moved between the customs territory of the Union and countries or territories outside that territory and to the presence within the customs territory of the Union of non-Union goods, which would:

- a) prevent the correct application of Union or national measures;
- b) compromise the financial interests of the Union and its Member States; or
- c) pose a threat to the security and safety of the Union and its residents, to human, animal or plant health, to the environment or to consumers.

(Article 5(7) of the UCC refers)

"Risk management" means the systematic identification of risk, including through random checks, and the implementation of all measures necessary for limiting exposure to risk.

(Article 5(25) of the UCC refers)

“Single transport contract” means a contract entered into by the exporter and a railway company, postal operator, airline or shipping company for the carriage of goods to a third country, even if sub-contracting by the above-mentioned companies or different means of transport are used. This will impact on where the customs office of exit is determined.

(Article 329(7) UCC IA refers)

“TIR Convention” means the Customs Convention on the International Transport of Goods under cover of TIR carnets done at Geneva on 14 November 1975.

(Article 1(37) UCC DA refers)

“TIR operation” means the movement of goods within the customs territory of the Union in accordance with the TIR Convention.

(Article 1(38) UCC DA refers)

“Union goods” means goods which fall into any of the following categories:

- (a) goods wholly obtained in the customs territory of the Union and not incorporating goods imported from countries or territories not forming part of the customs territory of the Union;
- (b) goods brought into the customs territory of the Union from countries or territories outside that territory released for free circulation;
- (c) goods obtained or produced in the customs territory of the Union, either solely from goods referred to in point (b) or from goods referred to in points (a) and (b).

(Article 5(23) of the UCC refers)

13 Appendix 2 – Further Information

This manual supports the separate instructions, which are already in use for various export procedures and should be read in conjunction with the following instructions and public notices.

Instructions/Guides

[AES Trader Guide](#)

[Civil Aviation Manual](#)

[Classification of goods](#)

[Binding Tariff Information \(BTI\)](#)

[Manual on the Control and Examination of Baggage](#)

[Customs & Excise Enforcement Procedures Manuals](#)[Customs Warehouses](#)

[Dual Use](#)

[Origin](#)

[Generalised System of Preference \(GSP\)](#)

[Inward Processing \(IP\)](#)

[NCTS - Guide to New Computerised Transit System](#)

[NCTS Manual](#)

[Outward Processing \(OP\)](#)

[Taric](#)

[Temporary Admission](#)

Public Notices

A Guide to Customs Export Procedures

- PN 83 [Temporary Admission from a country outside the European Union \(EU\) of Commercial Samples](#)
- PN 567 [Relief from Customs Duty and VAT on importation of Goods from non-European Union \(EU\) countries for Display or Use at Exhibitions, Fairs, Meetings or Similar Events](#)
- PN 1007 [ATA Carnet - Temporary Admission and Exportation of certain goods](#)
- PN 1008 [Temporary Admission from a country outside the European Union \(EU\) of Professional Equipment](#)
- PN 1095 [Relief from Customs Duty and VAT on importation of Publicity Material from non-European Union Countries](#)
- PN 1840 [Temporary Admission from a country outside the European Union \(EU\) of Educational and Scientific Equipment for Research or Teaching](#)
- PN 1841 [Temporary Admission from a country outside the European Union \(EU\) of Medical, Surgical and Laboratory Equipment](#)
- PN 1795 [Temporary Admission from a country outside the European Union \(EU\) of Pleasure Boats and Private Aircraft](#)
- PN 1842 [Temporary Admission from a country outside the European Union \(EU\) of Sound, Image or Data Carrying Media and Publicity Material](#)
- PN 1843 [Temporary Admission from a country outside the European Union \(EU\) of Goods for use in production for Export & Temporary Admission of Replacement means of Production](#)
- PN 1844 [Temporary Admission from a country outside the European Union \(EU\) of certain goods for possible sale](#)

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EUROPEAN COMMISSION

DIRECTORATE-GENERAL

TAXATION AND CUSTOMS UNION

Customs Policy, Legislation, Tariff

Customs processes and Project management

- Brussels, 22.1.2015

TAXUD A3 (2015) 5706872

9 Doc. DIH 15-010 rev. 1 – FINAL

**Guidelines on acceptable and unacceptable terms
for the description of goods for exit and entry summary declarations
during the UCC transitional period**

1. Introduction

Appendix A of Annex 9 of Commission Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 (TDA) [ex-Annex 30a] provides that goods description for summary declarations is "a plain language description that is precise enough for Customs services to be able to identify the goods. General terms (i.e., "consolidated", "general cargo" or "parts") cannot be accepted. A list of such general terms will be published by the Commission. It is not necessary to provide this information where the Commodity code is provided." The object of these guidelines is to meet the legal requirement to publish such a list.

This legal requirement stems from the need for customs administrations to be able to base their risk-analysis on adequate descriptions of goods where a commodity code is not provided by the person that lodges the summary declaration. In those cases, too vague a description would not provide Customs administrations with the means to identify consignments which might represent risks for the Union and its citizens; this might lead to unnecessary and costly hiccups in the supply chain; such as physical examinations of the goods concerned, in order to ascertain their real nature.

The list of generic, unacceptable terms and the suggested alternatives that would be acceptable by customs, hereafter referred to as "the list", is contained in the Annex to these guidelines.

2. Principles

- 2.1 The list is not of an exhaustive nature and aims at providing examples of unacceptable and acceptable wordings that are meant as a guidance.
- 2.2 The list is by nature dynamic; Everyday practice will show that new unacceptable terms will be identified and will need therefore to be added to the list as time goes by. This dynamic aspect of the list will require a certain level of maintenance by the Commission in coordination with Member States.
- 2.3 By virtue of the multilingual nature of the EU, the list covers all official languages of the Union and is therefore translated in all those languages.

3. Publication

Given its dynamic nature, and the importance to provide quick updates, the list needs to be published on the internet, in any respect on TAXUD website, for the benefit of all potential interested parties.

ANNEX

List of examples of acceptable and unacceptable descriptions of goods

Unacceptable	Acceptable	
Agricultural products	Oranges, Fish, Rice, Bread	
Aid consignments	Blankets, Medications	
Animals	Horse, Poultry, Bovine	
Apparel	Men's Shirts, Lingerie, Girls' Vests, Boys', Jackets	
Appliances	Refrigerator, Stove, Microwave Oven, Coffee Machines	
Auto Parts	Automobile Brakes, Windshield Glass for Automobiles	
Caps	Plastic Caps	
Chemicals, hazardous	Actual Chemical Name (not brand name)	
Chemicals, non-hazardous	Actual Chemical Name (not brand name)	
Cleaning products	Alcohol, Detergents	
Consolidated	(See other specific examples in the table)	
Didactic articles	Pencils, Smart boards, Books	
Electronics	Computers, televisions, CD Players, Walkmans, Tape Recorders, Mobile phones, Monitors, Printers	
Equipment	Oil Well Equipment, Poultry Equipment	
FAK Freight All Kinds	(See other specific examples in the table)	
Foodstuffs	Beverages, (See other examples for "Agricultural products")	
General Cargo	(See other specific examples in the table)	
Gifts	Dolls, Remote Control Cars	
Household goods	Plates, Dishes, Tableware (See also examples for "appliances")	
Industrial products	(See examples for "Electronics")	
Iron and Steel	Iron Pipes, Steel Pipes, Iron Building Material, Steel Building Material	
I.T. goods	(See examples for "Electronics")	
Leather Articles	Saddles, Leather Handbags, Leather Jackets	
Machine parts	Pumps, Seals, Engines	
Machinery	Metal Working Machinery, Cigarette Making Machinery, Sewing Machines, Printing Machines	
Machines	(See examples for "Machinery")	
Oil	Mineral oil, Plant oil	
Ore	Iron ore, Copper ore	
Parts	(See examples for "Machine parts")	
Personal effects	(See other specific examples in the table)	
Pipes	Plastic Pipes, Steel Pipes, Copper Pipes	
Plants	Tulips	
Plastic Goods	Plastic Kitchenware, Plastic House ware	
Polyurethane	Polyurethane Threads, Polyurethane Medical Gloves	
Propellant	(See examples for "chemicals")	
Rubber Articles	Rubber Hoses, Rubber Conveyor Belts	
Rod	Welding Rod, Fuel rod, Copper rod	
Said to Contain	(See other specific examples in the table)	
Sanitary goods	Towels, Buckets, Detergents, Tooth brushes	

Unacceptable	Acceptable	
Scrap	Plastic Scrap, Foam Scrap, Iron Scrap	
Spare parts	(See examples for "Machine parts")	
Textiles	Linen fabric, T-shirts, (See also examples for "Apparel")	
Tools	Hand tools, Electric tools	
Toys	(See examples for "gifts")	
Various products	(See other specific examples in the table)	
Vehicles	Boats, Cars, Bicycles	
Weapons	Daggers, Machine guns	
Wires	Iron and Steel Wire, Copper Wires	
Wooden articles	Wooden furniture, Wooden kitchen utensils	