

Guidance Manual on Customs Simplified Procedures for placement of goods under a customs procedure

Work in Progress

The contents of this manual are being revised following the introduction of the Union Customs Code (UCC) and the introduction of a new import system (AIS) that is currently being developed.

There are four simplified procedures available under the UCC as follows;

- Simplified Declaration (Article 166 UCC, Article 145 DA and Articles 223-224 IA)
- Centralised Clearance (Article 179 UCC, Article 149 DA and Articles 229-232 IA)
- Entry in the Declarants Records (Article 182 UCC, Article 150 DA and Articles 233-235 IA)
- Self-Assessment (Article 185 UCC, Articles 151-152 DA and Article 237 IA)

Queries:

email: simplifiedprocedures@revenue.ie

Telephone: 067 63279/ 63507