



STATUTORY INSTRUMENTS.

S.I. No. 410 of 2011

CUSTOMS AND EXCISE (PROVISION OF INFORMATION RELATING
TO PERSONS, CONVEYANCES AND GOODS) REGULATIONS 2011

(Prn. A11/1364)

CUSTOMS AND EXCISE (PROVISION OF INFORMATION RELATING TO PERSONS, CONVEYANCES AND GOODS) REGULATIONS 2011

The Revenue Commissioners, in exercise of the powers conferred on them by section 97 of the Finance Act 2010 (No. 5 of 2010), make the following regulations:

1. (1) These Regulations may be cited as the Customs and Excise (Provision of Information relating to Persons, Conveyances and Goods) Regulations 2011.

(2) These Regulations come into operation on 15 August 2011.

2. In these Regulations “Commissioners” means the Revenue Commissioners.

3. The Commissioners may, following consultation with a person or class of persons—

(a) concerned with any aspect of the movement of persons, conveyances or goods out of the State, or

(b) directly concerned with the movement of persons, conveyances or goods into the State,

give written notification to such person or to one or more than one person forming such class of persons, that each is a transport operator to whom these Regulations relate.

4. A notification under Regulation 3 shall specify—

(a) the information to be supplied by the transport operator to the Commissioners, as set out in the Schedule,

(b) copies of any documents to be supplied by the transport operator to the Commissioners,

(c) the timing, frequency, manner and format by which the information shall be supplied to the Commissioners, and

(d) the address of the office or offices of the Commissioners to which the information should be delivered.

5. Where a transport operator maintains records using an information technology system, the Commissioners may agree that the requirement to supply information may be satisfied by—

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 9th August, 2011.

- (a) the provision of electronic access to the Commissioners to that information, and
- (b) the provision of data extracts from that system in a manner satisfactory to the Commissioners.

6. A written notification made under Regulation 3 may be withdrawn or amended by the Commissioners.

7. (1) In an annual review by the Commissioners under section 97(5) of the Finance Act 2010 (No. 5 of 2010) in respect of the retention of any information kept for a period greater than 12 months, they shall, in carrying out the review, have regard to the relevance of the following to that information:

- (a) whether or not there is any ongoing investigation being duly carried out in respect of a breach or a suspected breach of the Customs Acts or the statutes relating to the duties of excise;
- (b) whether or not that information may be or is of relevance in respect of any proceedings (including any proceedings before the Appeal Commissioners) which are—
 - (i) contemplated to be taken,
 - (ii) pending,
 - (iii) being taken, or
 - (iv) taken but not finally disposed of or subject to a right of appeal,

in respect of a breach or a suspected breach of the Customs Acts or the statutes relating to the duties of excise.

(2) Without prejudice to undertaking an annual review under section 97(5) of the Finance Act 2010 in respect of the retention of any information kept for a period greater than 12 months, nothing in this Regulation shall be read so as to affect any obligation of the Commissioners to retain that information where a court of competent jurisdiction so orders or otherwise directs.

8. The authority of the Commissioners to perform any acts and discharge any function authorised to be performed by them under—

- (a) these Regulations (other than the carrying out of a review under Regulation 7), or
- (b) section 97 (other than the power to make regulations) of the Finance Act 2010,

are delegated to such of their officers as are authorised in writing by the Commissioners to perform those acts and discharge those functions.

SCHEDULE

Information to be provided in respect of persons (including crew members), conveyances or goods entering or leaving the State, or about to enter or leave the State, by air or by sea.

In respect of persons:

1. Information to identify the person in question (including full name and address, gender, date of birth, nationality and contact details).
2. Type and reference number of the travel document of the passenger.
3. Travel itinerary of the passenger (including return travel details).
4. Booking arrangements of the passenger (including date, time and place of booking, the e-mail address used by any person making an online booking, details of payment and of the payment method, to include credit card details where this method of payment was used, and the names and addresses of any agents or other persons associated with the booking and ticket details).
5. Seat or cabin number and luggage details.
6. Vehicle details if any person concerned is traveling with a vehicle.

In respect of conveyances:

7. Information to identify the conveyance and the voyage or flight details.
8. Itinerary of the conveyance (including port of loading or airport of departure).

In respect of goods:

9. Information to identify the goods concerned (including goods description, commodity code, number and types of packages and weight, consignment and transport reference numbers, and shipping marks).
10. Name and address of interested parties (including manufacturer or supplier, seller, buyer, consignor, consignee, consolidator and any notify party).
11. Transport itinerary (including place of loading, container stuffing location, container number, countries transited, place, date and time of arrival in the State and place of unloading).
12. Payment arrangements for the transport.

GIVEN under my hand,
4 August 2011.

JOSEPHINE FEEHILY,
Revenue Commissioner.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

Section 97 of the Finance Act 2010 concerns the provision by transport operators to the Revenue Commissioners of certain information in advance of arrival or departure, in order to allow analysis of the data and thus prevent the smuggling of goods liable to Customs or excise duty.

These Regulations set out in more detail the advance information that a transport operator should provide to the Commissioners in respect of persons, conveyances or goods entering or leaving the State, by air or by sea, as well as the procedures to be followed by the Commissioners.

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