
GEN 1.4 ENTRY, TRANSIT AND DEPARTURE OF CARGO**1. CUSTOMS REQUIREMENTS CONCERNING CARGO AND OTHER ARTICLES****1.1 Import Goods****Import Entry:**

Prior to, or immediately on, arrival the Importer of goods (other than accompanied baggage) imported by air must submit or cause to be submitted to Revenue an electronic cargo manifest in respect of all goods carried on board an aircraft arriving from outside the state. This electronic cargo manifest is generated by using the Electronic cargo manifest system (EMS).

In advance of arrival of goods imported by air from outside the EU an electronic safety and security declaration called an Entry Summary Declaration (ENS) must be lodged by the Carrier of the goods with the Customs authorities at the office of entry. This is done using the Import Control System (ICS).

In addition the importer of all goods carried on board an aircraft arriving from a place outside the EU must submit or cause to be submitted a customs declaration in the form and manner prescribed in Customs legislation.

Certificate of Origin:

Certificates of Origin in the forms prescribed by law are required to be produced by an importer at the time of making entry where exemption from Customs duty or admission at a reduced rate of duty is claimed on the ground that the goods are entitled to preference by reason of their origin.

1.2 Goods for Exportation

Before goods (other than accompanied baggage) are laden on an aircraft destined for a place outside of the EU, the exporter must submit or cause to be submitted to Revenue a customs declaration in respect of the goods in the form and manner prescribed in Customs legislation. In addition, within 24 hours of the departure of an aircraft carrying goods to a destination outside the state, an electronic cargo manifest must be lodged in respect of all goods on board. This electronic cargo manifest is generated using the Electronic Manifest System (EMS).

1.3 Cargo in Transit

Cargo in transit need not be entered at importation or exportation if not unladen from the aircraft in this country. Where cargo in transit is unladen from the aircraft, the through air waybill or new air waybill, as the case may be, must be presented to the Revenue for examination. Where goods in transit are exported at the aerodrome of arrival, or at another aerodrome after removal thereto by air, formal entry may be dispensed with on production of two additional copies of the import cargo manifest, and provided that satisfactory arrangements are made for the custody of the goods while at the aerodrome of arrival, and for their due exportation.

1.4 Merchandise in Baggage

Merchandise in baggage can be described as the importation of goods in travellers' baggage for commercial purposes. Goods must in all below cases, be declared in the Red Channel.

1. Where the value of the goods exceeds €260 a declaration must be made on a Single Administrative Document (SAD).
2. Where the value of the goods is less than €260 and the imported is registered for VAT, they may be cleared without production of a SAD declaration, but any Customs duty due is collected.
3. Where the value of the goods is less than €260 and the importer is not registered for VAT, the goods may be cleared without production of a SAD declaration but on payment of any Customs duty and/or VAT applicable.

In the cases of [GEN 1.4 1.4.1](#), [GEN 1.4 1.4.2](#) and [GEN 1.4 1.4.3](#) above, documentary evidence of value must in all cases be produced and any licensing requirements must be complied with before goods can be released.

Note: Further information regarding the entry of goods, the import duties chargeable and the various prohibitions and restrictions on importation and exportation are contained in the "Customs and Excise Tariff of Ireland" available on

URL: <http://www.revenue.ie>

1.5 Carriage of Warlike/Dangerous Goods Stores

- 1.5.1 The Air Navigation (Carriage of Munitions of War, Weapons and Dangerous Goods) Order, 1973, (S.I. No. 224 of 1973), gives effect to article 35 of the Chicago Convention. Article 5 of the 1973 Order was amended by the Air Navigation (Carriage of Munitions of War, Weapons and Dangerous Goods) (Amendment) Order, 1989 (S.I. No. 130

of 1989). These Orders apply to all aircraft, other than State Aircraft, in or over the State.

1.5.2 Subject to sub-paragraph [GEN 1.4 1.5.3](#) and [GEN 1.4 1.5.4](#) of this paragraph

- i. Munitions of war may not be carried on an aircraft
- ii. It is an offence for a person to take or cause to be taken on board an aircraft, or to deliver or cause to be delivered, for carriage thereon, goods which he knows or has reason to suspect to be munitions of war.

1.5.3 Munitions of War may be carried on an aircraft if, as provided for in the 1973 Order, an exemption is obtained from the Minister for Transport.

1.5.4 Munitions of War may be carried on an aircraft registered elsewhere than in the State if under the laws of the State in which the aircraft is registered, the munitions of war may be taken on board for the purpose of ensuring the safety of the aircraft or the persons on board.

1.5.5 Under the 1973 Order, "*Munitions of War*" means material, weapons and ammunition designed for use in warfare and includes parts of, or for such weapons and ammunitions.

1.5.6 Forms for applying for exemptions may be obtained on request from the Department of Transport, Tourism and Sport.

Email: exemptwm@dtas.ie

Completed applications forms must be submitted to the exempt mailbox no later than 48 hours before the departure of the flight.

1.5.7 For the purpose of ensuring compliance with the 1973 Order, authorised officers may search aircraft landing at Irish Aerodromes.

2. AGRICULTURAL QUARANTINE REQUIREMENTS

1. Importation of live animals and animal products is regulated by the Department of Agriculture, Food and the Marine. which should be contacted regarding the importation of products of animal origin from countries other than European Union Member States and animals from all countries.
2. In general animals from all countries require a Veterinary Certificate or EU Pet Passport
3. From third countries; commercial imports of animals and their products require veterinary checks at a Border Inspection Post. This does not apply to food on a ship, vessel or aircraft on which it will be consumed. Products containing meat and milk are prohibited in travellers' luggage, but a limited quantity of other animal products is allowed.