



STATUTORY INSTRUMENTS.

S.I. No. 474 of 2014



CUSTOMS (ELECTRONIC FILING OF RETURNS) ORDER 2014

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The Revenue Commissioners in exercise of the powers conferred on them by section 917E (inserted by section 209 of the Finance Act 1999 (No. 2 of 1999)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby order as follows:

1. (1) This Order may be cited as the Customs (Electronic Filing of Returns) Order 2014.

(2) This Order comes into operation on 18 October 2014.

2. The following provisions are specified for the purposes of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 (No. 39 of 1997), namely a return in respect of cargo entering the State required under—

(a) section 50 of the Customs Consolidation Act 1876 (39 & 40 Vict. c.36), or

(b) Regulation 8 of the Customs and Excise (Aircraft) Regulations 1964 (S.I. No. 189 of 1964).

3. This Order applies to returns required to be made under this Order after the day this Order commences.

GIVEN under my hand,
16 October 2014.

JOSEPHINE FEEHILY,
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 21st October, 2014.*

EXPLANATORY NOTE

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

Customs (Electronic Filing of Returns) Order 2014

This Order is made by the Revenue Commissioners under the provisions of section 917E of the Taxes Consolidation Act 1997. This section was inserted by section 209 of the Finance Act, 1999.

The Order is to be read in conjunction with the Customs (Mandatory Electronic Filing) (Specified Persons) Regulations 2014.

The Order and the Regulations underpin Revenue's programme to establish the use of electronic channels as the normal way of conducting business by providing for the mandatory electronic filing of certain returns by certain categories of persons.

With effect from 18 October, 2014 all cargo manifests will be required to be filed by electronic means.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)
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