

eCustoms Helpdesk Notification

Number:	Ref: 23/2025
Subject:	Indirect Export movements where Northern Ireland is Office of Exit
Who should read:	All those that have Indirect Export movements from Ireland where the Office of Exit is in Northern Ireland
Related Notification:	03/2025 eCustoms Helpdesk Notification Ref:03/2025
Issued by:	eCustoms Helpdesk
Queries to:	UCCITDev@revenue.ie
Issue Date:	04 th November 2025

Introduction

[eCustoms Helpdesk Notification Ref:03/2025](#) detailed a revised end date of the Automated Export System (AES) transitional period to the 14 December 2025.

Revenue have been informed by the EU Commission and HMRC that the export system in place to cover movements from Northern Ireland will not migrate to AES on 15 December 2025. **This will have an impact on businesses who export goods via Northern Ireland.**

Update

From 15 December, the electronic exchange of export declaration data to and from Northern Ireland (NI) and AES in all EU Member States, including Revenue's AES, will change.

Revenue, the EU Commission and HMRC are continuing close engagement and exploring the best solution for Economic Operators (EOs) based in Ireland with indirect export movements that physically exit the EU from a port in Northern Ireland. We are also exploring how to deal with movements of goods that are exported from Northern Ireland and that physically exit the EU through ports and airports in Ireland. No solution is in place as of yet, but our aim is to ensure minimal disruption for trade.

HMRC will issue notifications to EOs in Northern Ireland on the impact on them and the changes that they may need to make.

Trader Engagement

Revenue will issue a further eCustoms notification in the coming weeks outlining the process for indirect exports via Northern Ireland.

We will host an online information session for EOs to explain how these movements will be dealt with. An invitation will issue in due course.

Further Information

Please email us at UCCITDev@revenue.ie with any queries in relation to this notification.