

eCustoms Helpdesk Notification

Number:	Ref: 09/2026
Subject:	AIS Functionality Update – Change of Live Release of AIS V2 to 15 September 2026
Who should read:	All those involved in Import Declarations including Software Providers
Related Notification:	28/2023 , 07/2024 , 18/2024 , 06/2025 , 13/2025 , 19/2025
Issued by:	eCustoms Helpdesk
Queries to:	UCCITDev@revenue.ie
Issue Date:	4 June 2026

1. Introduction

Revenue is upgrading our existing AIS V1 to AIS V2. The upgrade is happening in two stages:

- Stage 1: Introduction of CCI Phase 1 and 2. This was deployed on 31 December 2025.
- Stage 2: Introduction of a new data set and new messages (aligned to revised Annex B of UCC).

2. Update

In a change to previously advised, AIS V2 Stage 2 will not now become operational until 15 September 2026. The migration window to facilitate trade with the move from AIS V1 to AIS V2 is also extended.

The new relevant dates are as follows:

- 15 September 2026 - Go-Live of AIS V2 (Stage 2)
- 15 December 2026 - End of Migration Period

Revenue will continue its engagement with the businesses impacted to facilitate and support them being fully operational in AIS V2 no later than 15 December 2026.

3. Removal of the De Minimis Relief for Low Value Consignments – 01 July 2026

From 1 July 2026, the EU will remove the €150 de minimis duty exemption for imports. This means all goods entering the EU will be subject to Customs duties and rules, regardless of value. On 1 November 2026, an EU-wide handling fee will be implemented. AIS V1 and AIS V2 will be updated accordingly to incorporate these changes. A further e-Customs notification will issue in due course.

4. Further Information

All queries in relation to this notification please email: UCCITDev@revenue.ie