Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

eCustoms Helpdesk Notification

Number:	**Ref: 26/2026**
Subject:	**Exports via Northern Ireland**
Who should read:	**All those involved in the export of goods via Northern Ireland**
Related Notification:	**23/25**
Issued by:	**eCustoms Helpdesk**
Queries to:	UCCITDev@revenue.ie
Issue Date:	**13 November 2026**

Introduction

Following the announcement that the Automated Export System (AES) in Northern Ireland (NI) was not in place in December 2025 (eCustoms Notification 23 2025 refers), Revenue have been in close contact with our counterparts in HMRC. HMRC are now in a position to share their development plans, which will see the introduction of AES in two phases, first in February 2027 and then in February 2028.

This first phase will have an impact on businesses who export goods via Northern Ireland (NI).

Update

From 13 February 2027 HMRC will implement their first phase of AES covering EU movements exiting from Northern Ireland. From this date there will be a new digitised process to undertake prior to the goods arriving at the Office of Exit in NI within the HMRC systems. The details are outlined below.

There is no change to how an exporter in Ireland submits their export declaration to Revenue, using IEWSE100 as the Office of Export, as outlined in eCustoms Notification 07 2021.

Further information

Please find below a notification issued by HMRC of the changes and the actions trade need to take prior to this date, to continue the export of goods via NI.

Changes for European Union indirect exports moving through Northern Ireland (NI) from 13 February 2027

Dear Customer,

HMRC is developing the Automated Export System (AES) to enable indirect export movements involving Northern Ireland (NI). HMRC will implement AES in two phases. We're sharing this information about Phase 1 of AES to help you understand the upcoming changes, whether you'll be affected and what you'll need to do if you are. Affected customers must take action before 13 February 2027 to subscribe to the Customs Declaration Service (CDS).

What are indirect exports?

Indirect exports are exports that start in an EU country and leave via NI for a non-EU destination (including Great Britain) or start in NI and exit via an EU country to a non-EU destination (including Great Britain).

What is changing?

On 13 February 2027, Phase 1 of AES will be implemented. This focuses exclusively on fully digitalising the process for indirect exports that start in an EU country and leave via NI for a non-EU destination (including Great Britain).

From this date, if you wish to continue making these indirect exports, a small amount of additional information must be provided in advance of goods arriving at a NI port or airport.

For indirect exports starting in Ireland and exiting through NI, this process replaces the alternative indirect export process that was introduced in December 2025.

What information must be provided?

The following information will need to be provided:

- the Movement Reference Number (MRN) provided by the EU country where the indirect export started and the export declaration was made
- a Declaration Unique Consignment Reference (DUCR), which will need to follow the existing DUCR format guidance
- details of the intended NI exit location
- details of any discrepancies between the goods and the declaration currently lodged in the exporting EU country
- details of whether the movement is a 'split exit' (a single declaration exiting the EU customs territory through multiple EU countries, including NI)

The DUCR provided at this stage must also be included in any subsequent Goods Movement Reference (GMR) for a Goods Vehicle Movement Service (GVMS) exit or provided to the handler at an inventory-controlled port. This step is required to ensure indirect export movements are correctly closed.

How does the information need to be provided?

HMRC will launch a free-to-use service on GOV.UK on 13 February when phase 1 of AES goes live.

When does the information need to be submitted?

The information must be submitted following the submission of the export declaration but before the goods arrive at an NI exit location.

Who must provide this information?

The information can be completed by any economic operator involved in the movement, including the declarant, agent, or haulier, provided they have an Economic Operators Registration and Identification (EORI) number from the UK or an EORI issued by an EU country (EU EORI), and are subscribed to the Customs Declaration Service (CDS).

Take action now to subscribe to CDS

If you aren't already, subscribe to CDS now, so that you can access the new service from 13 February 2027.

Even if you have an EU EORI number, you will still need to subscribe to CDS to access the new service.

When will further guidance be available?

Further details about AES Phase 1 will be shared as we approach 13 February.

Further details of AES Phase 2 will be shared closer to its launch. This relates to goods movements starting in NI and exiting via an EU country to either GB or the rest of the world. There are no changes to the current processes for these movements.

Yours faithfully

HMRC

Where you have queries in relation to the above process, you should contact HMRC directly.