Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Automated Import System V2 (AIS V2)

Information session will commence shortly

Please mute your microphones

9 September 2026

Information Session Overview

- Timeline for deployment of AIS V2
- What traders need to do to be ready for AIS V2
- What's new in AIS V2?
- CERTEX Changes
- Union Handling Fee (UHF)/Product Identifiers (PIDs)

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Timeline for the deployment of AIS V2

- **15 September 2026 at 10am** – AIS V2 will be deployed
- AIS V2 will be primarily aligned with EUCDM version 6.2
- **15 September 2026 to 15 December 2026** - 3 month migration window for trade
- **16 December 2026** – AIS V1 will no longer be available for <u>new</u> declarations
- AIS V2 caters for traders authorised for CCI (Centralised Clearance at Import)

CCI - Centralised Clearance for Import

What is CCI?

- CCI allows authorised economic operators to declare goods in one Member State (Supervising Member State). These goods can be physically imported into a different Member State (Participating Member State)
- The economic operator communicates only with the supervising customs office as single point of contact
- The processing of the customs declaration and the physical release of the goods should be coordinated between the related customs offices
- Traders must be authorised for CCI
- Traders interested in getting approved for CCI should contact SimplifiedProcedures@revenue.ie

AIS V2 – Make sure you are ready

- Preparations should have commenced for your migration to AIS V2.

- Specifications have been published and Revenue have engaged with software providers/inhouse developers. eCustoms notification 14 of 2026 refers.

- You should engage with your software provider or your inhouse developer now to ensure your systems are updated.

- **What to consider when planning your move:**
  - ✓**Timing**
  - ✓**Staff training**
  - ✓**Internal system changes**

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Completing an Import Declaration in AIS V2

An import declaration is a legal declaration.

Information on the declaration must be accurate and correct.

Supports available to you:

- AIS V2 (including CCI) Trader Guide
- AIS V2 (including CCI) Message Exchanges
- AIS V2 (including CCI) Message Structures
- AIS V2 (including CCI) Code Lists
- AIS V2 (including CCI) Business Rules & Conditions

AIS V2 – How Is the Import Declaration Changing?

- New structure to the Import declaration
- New naming of data elements
- New dataset – aligned to the Revised Annex B as depicted in EUCDM
- Some message numbers have changed
- Minor changes to the data within the import declaration

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Declaration Levels

AIS V2 introduces 3 levels

Level One

- Declaration Header Level (All Declaration Types)

Level Two

- Goods Shipment Level (Declarations H1 to H7 I1 and I2)
- Master Consignment Level (Declarations G3, G4 and G5)
- House Consignment Level (Declarations G3, G4 and G5)

Level Three

- Government Agency Goods Item Level (previously Goods Shipment Item Level) (Declarations H1 to H7 I1 and I2)
- Master Consignment Goods Item Level (Declarations G3, G4 and G5)
- House Consignment Goods Item Level (Declarations G3, G4 and G5)

The link between the ENS and the G3/G4

- The G3/G4 must reference the ENS MRN (this is confirmation that the goods for which the ENS was lodged were brought into the customs territory of the EU)

- The ENS MRN should be quoted on the G3/G4 at ‘Goods Shipment’ level using code ‘355’ in Data Element 12 01 000 000 ‘Previous Document’.

- 99 ‘Previous Documents’ can be referenced on a G3/G4, allowing for up 99 ENS MRNs to be included on a G3/G4.

- On acceptance of the G3/G4, the ICS2 EU Central System will be updated to reflect that the goods have been presented.

- If the goods declared on the ENS are not presented and/or the ENS MRN is omitted from the G3, the ENS filing will be <u>invalidated</u> after 200 days.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Changes to Note

- The ARC document code `1D12` is replaced with `C651`
- Postponed accounting code ‘1A05’ will no longer be used. Instead code `FR7` must be entered in DE 13 16 000 000 (Additional Fiscal Reference) along with the authorised postponed account IE VAT number of the importer
- Nature of Transaction DE 99 05 001 000 is mandatory for H1s and H4s
- Additions and Deductions
  - ‘1X’ Internal EU transport costs is replaced with `CA`
  - ‘2X’ Value at export is replaced with `1D11`

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Changes between AIS V1 and AIS V2

- Documents that were declared in data element 2/3 should be declared as follows:

Data Element Name	Data Element Number	Information
Supporting Document Type	12 03 002 000	C and N TARIC Codes, REX Code
Additional Reference Type	12 04 002 000	National Codes which start with 1 or 6 and Y TARIC Codes
Transport Document Type	12 05 002 000	All Transport Document Codes (N740 and N741)
Authorisation Type	12 12 002 000	Authorisation Type Codes

Changes to message numbering to align with CCI messages

New Message Number/Name	Old Message Number/Name	Comment
IM456 Rejection message	IM416 Rejection IM405 Amendment Request Rejection IM933 Presentation Notification (I2) Rejection IM409 Invalidation Request Rejection	
IM460 Control Notice	IM099 General notification and request information	Within the IM460 the notification type will be \`2\`- Intention to Control (AEO – pre lodged)
IM460 Control Notice	IM482 Document Request	Within the IM460 the notification type will be \`1\`- Additional documents request
IM460 Control Notice	IM460 Control Notice	Within the IM460 the notification type will be \`0\`- control notification (and requested documents if needed)
IM446 Provide Supporting Documents	IM483 Documents Received	
IM410 Invalidation of Customs Declaration (acceptance)	IM409 Invalidation Request Decision (acceptance)	
IM962 request declaration amendment	IM462 (national amendment request)	Where an Officer requests an amendment
IM462 request presentation notification		New message introduced for CCI and EIDR

Migration from AIS V1 to AIS V2

- If a trader submits a message (IM415) in AIS V1 before 16 December 2026, all message responses will be generated in AIS V1.

- A movement will always start and finish in the same system.

- Traders will need access to AIS V1 until all import movements commenced in AIS V1 are closed out.

Amendments & Invalidations

AIS V2

- Declarations lodged in AIS V2 can only be amended/invalidated in AIS V2.

AIS V1

- Declarations lodged in AIS V1 can be amended/invalidated in AIS V1 beyond 16 December 2026.

- It will also be possible to amend/invalidate AIS V1 declarations via AIS V2 but this facility won't be ready on 15 September.

Note

Retaining access to AIS V1 to process amendments/invalidations is recommended post your deployment of AIS V2.

AIS V1 Trader Portal will be available to trade up to 16 December 2026

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Refunds

- A refund application (RF415) will be required in AIS V2 for all refunds.

How does this differ to what happens in AIS V1?

- In AIS V1 where:
  - a declarant operates a deferred account
  - the amendment or invalidation takes place before the 5th day of the following month, and
  - there is a reduction in liability

  the refund amount will be lodged in the payee`s account.
  A refund application is not required.

- In AIS V2 a RF415 <u>will be</u> required in the above scenario.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Local Reference Number (LRN)/Unique Consignment Reference (UCR)

- In AIS V2, the LRN/UCR information provided must only contain a combination of:
  - Letters (A – Z both uppercase & lowercase), and
  - Number (0-9)

- Where any special character (e.g. / - !*) is included the import declaration will be rejected.

Change to be implemented

- This will be changed in the coming weeks to allow special characters – date to be confirmed soon

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

AIS V2 - G5 Data Set

- G5 can be used in respect of the movement of goods between Temporary Storage Facilities (TSF)
- The G5 acts as an arrival notification when goods are moved under temporary storage supervision
- The movement occurs under the responsibility of the TSF of departure until the goods are received at the TSF of destination
- The comprehensive guarantee of the TSF of departure covers the duty risk until the goods are entered into the records at the TSF of destination

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Authorisation to use the G5

- Traders must be authorised to use the G5

- Authorisation to use the G5 must be included in the TSF authorisations of departure and destination

- Movement between TSFs in different MSs can only be authorised if both the TSF of departure and the TSF of destination authorisation holder(s) are AEO for customs simplifications (AEOC).

- The movement does not affect the time limit for temporary storage (90 days)

- Queries should be directed to our Authorisations Unit @ RGR.TempStore@revenue.ie

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

D3/Electronic Transport Document (ETD)

- D3/ETD is currently available in AIS V1 and in the New Computerised Transit System (NCTS).
- Traders have the option to lodge the D3/ETD in AIS V1 or NCTS until 15 December 2026.
- From 16 December 2026 it will no longer be possible to lodge D3/ETD in AIS V1 and the D3/ETD must be lodged in NCTS.
- The D3/ETD must reference the ETD authorisation number and authorisation type (C525) in data elements 12 12 001 000 and 12 12 002 000 respectively. This authorisation number will be validated.
- Information about trader specifications and key dates in eCustoms Notification 16 of 2026.

Note: D3/ETD is only applicable to authorised airlines and shipping companies. It does not apply to road movements.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Public Interface Testing (PIT)

- A free 24/7 service available to anyone planning to use AIS V2. Support is available 10:00 to 16:00 for incident resolution.
- Simulated environment with declaration scenarios behaving as they would in AIS V2.
- Supports submission and processing of additional declaration activities such as movement messages, cancellations and amendments to assure the full scope of declaration scenarios.
- Not for performance testing - only for validating and assuring declaration processing
- PIT is not a live service - No connections to any other Revenue system. There may be performance difference between AIS V2 and PIT. Doesn't create legal declarations.
- PIT queries are dealt with by raising a ticket through the PIT Service Desk

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

AIS V2
Single Window CERTEX Changes

Joe Cleary

CERTEX Single Window

- From 28 February 2023, CERTEX commenced carrying out electronic checks on specific data declared on the Customs Import Declaration and the equivalent data on all CHED and COI certificates on the Trade Control and Expert System (TRACES).

- The following is a list of the certificates to which the checks apply along with the relevant TARIC document code:

Certificate Type	Certificate Type Detail	TARIC Code
COI	Certificates of Organic Conformity	C644
CHED.PP	Plants and plant products	C085
CHED.D	Food and feed of non-animal origin	C678
CHED.P	Food and products of animal origin	N853
CHED.A	Live Animals	C640C

Data Changes

AIS	AIS V2
Data Element 2/03 • Document Type eg. N853 • Document Identifier e.g. CHEDP.IE.2026. 00000000	12 03 000 00 Supporting Document 12 03 001 00 Document reference number
6/01 Net Mass 6/02 Supplementary Units	1801 001 000 Net Mass 1802 001 000 Supplementary Units

New

1203 005 000 Measurement Unit and Qualifier (CX1021)
1203 006 000 Quantity
1203 012 000 Currency
1203 014 000 Amount

Mandatory (The measurement units laid down in Union legislation, as published in TARIC shall be used.)

New/Optional

1203 013 000 Document Line Item Number (CHED/COI)

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Declaring Document line item on an MRN

MRN
4 line items declared with details as follows

MRN line item1 = 525kg
MRN line item2 = 600kg
MRN line item 3 = 750kg
MRN line item 4 = 25kg

CHEDP
4 line items is completed with details as follows:

Ched line item no. 1 = 600kg
Ched line item no. 2 = 525kg
Ched line item no. 3 = 750kg
Ched line item no. 4 = 25kg

In this example the document line item details on the MRN are completed as follows:

MRN line item1 = 525kg	Document line item (CHED) 2
MRN line item2 = 600kg	Document line item (CHED) 1
MRN line item 3 = 750kg	Document line item (CHED) 3
MRN line item 4 = 25kg	Document line item (CHED) 4

Match the MRN line items with the Document line item on the CHED

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

eCommerce
Product Identifiers (PIDs) & Union Handling Fee (UHF)

Andrew Clarke
E-CommerceandCustomsVAT@revenue.ie

New rules for goods sold under distance sales contracts - 1 November 2026

- All Distance Sales - Article 14(4)(2) VAT Directive 2006/112
- PIDs mandatory
- UHF introduced

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Product Identifiers (PIDs)

Regulation (EU) 2026/1022

- Requirement to provide or make available to Customs
- Improve controls and deliver more effective Risk Management and enforcement of P&R

AIS V1 - DE 2/3 Documents produced, certifications & authorisations, and additional references

AIS V2 - DE 12 03 000 000 Supporting document

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Merchant Product Identifier (M-PID)

- Defined under Article 1(58) UCC-DA
- Mandatory – required in all cases
- Assigned by online seller/marketplace/platform
- Expected to be unique on each

Code C127

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Non-Standardised Product Identifier (NS-PID)

- Defined under Article 1(59) UCC-DA
- Mandatory – required in all cases
- Assigned by manufacturer/producer/product supplier

Code C128

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Standardised Product Identifier (S-PID)

- Defined under Article 1(60) UCC-DA
- Provided only where it exists

Code C129 if it exists

Code Y081 where no S-PID exists

** S-PID may be used as NS-PID**

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

PIDs

- Guidance document for Member States (MSs) & trade
- Specific circumstances
- Administrative tolerance
- Healthcare products, medical devices & pharmaceutical goods

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Union Handling Fee (UHF)

- Intended to cover costs associated with huge volumes of low value e-commerce shipments
- Services to be rendered for handling a request for placing goods under the release for free circulation procedure
- Amount per item yet to be decided

UHF

- All distance sales – no value threshold
- Per unique item/line item
- Non-refundable
- New tax type – F00 (TBC)
- New TARIC measure/code (TBC)

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Thank you for your attention

UCC Change Management Unit
ucc-cmu@revenue.ie

Join the AIS mailing list for the latest updates on AIS V2
AISmailinglist@revenue.ie