

eCustoms Helpdesk Notification

Number:	Ref: 26/2023
Subject:	AES and NCTS-P5 Change of end date of Transitional Rules
Who should read:	All those involved in Export and/or Transit Procedures and in the submission of Export and/or Transit Declarations
Related Notification:	N/A
Issued by:	eCustoms Helpdesk
Queries to:	UCCITDev@revenue.ie
Issue Date:	02 October 2023

1. Introduction

The UCC Work Programme legal provisions provided for a transition period until 01 December 2023 for National Administrations (NAs) to apply AES and NCTS-P5, on a phased basis across the EU. It was planned that by that date all NAs would manage the transition from AES and NCTS-P5 Transitional Period to AES and NCTS-P5 Final Implementation.

2. Update

Though the majority of NAs will be ready for this transition, a small number of NAs have announced that their AES and/or NCTS-P5 applications will not be. This requires specific actions to ensure that goods can be moved in Europe under the export and transit procedures without facing operational continuity issues after 01 December 2023.

Revenue has recently received requests from the EU Commission, DG TAXUD, for changes to both the AES and NCTS-P5 specifications. The requested changes primarily impact the business and technical transitional rules (BRTs and TRTs). It is now planned that all transitional rules will remain applicable until early 2025 to ensure the operational continuity of export and transit in Europe. This will also be reflected in the revised UCC Work Programme currently in preparation.

All those involved in Export and/or Transit procedures and in the submission of Export and/or Transit declarations should ensure that their AES and NCTS-P5 systems are configured in such a manner as to maintain the initially defined transitional rules until the dates defined by the revised UCC Work Programme for each system, i.e.

NCTS-P5 **21 January 2025**
AES **11 February 2025**

The end date of the Transition period rules is referred to in the IT specifications as the TPEndDate and it is highly recommended that the TPEndDate is configurable in your systems.

3. Further Information

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