

eCustoms Helpdesk Notification

Number:	Ref: 11/2024
Subject:	Further Validation in AES for Excise Goods
Who should read:	All those involved in the movement of Excise Duty Suspended goods using the Indirect Export Procedure
Related Notification:	Ref: 02/2024
Issued by:	eCustoms Helpdesk
Queries to:	eCustoms@revenue.ie
Issue Date:	15 April 2024

1. Introduction

As you will be aware, Revenue deployed an upgrade to our Excise system – EMCS 4.1 and to Export system - AES, on the 13th of February 2024. This upgrade introduced new functionality in AES, allowing for the automatic validation and closure of excise movements when goods are exported from Ireland under the Indirect Export Procedure.

2. Next Upgrade

In order to enhance further this functionality when moving excise duty suspended goods under the indirect export procedure, we are introducing an additional validation in AES. This validation will be on the ARC number and will be implemented at submission stage of the declaration. It is scheduled to go live on 25th April 2024

To ensure that your declaration is accepted by AES, you are advised to ensure that:

- the ARC number is included on the Export declaration under the heading Previous Document at Goods Item Level for each relevant item.
- the ARC is in the correct format - **(N2) (A2) (AN16) (N1)**
- you do not include, with the ARC number, the UBR – this is to be referred to only in the ‘goods item number’.

Where the above requirement is not adhered to, your export declaration message will be rejected with new Business Rule BR4001:

IF /*/GoodsShipment/GoodsItem/PreviousDocument/type is in SET (C651,C658)
 THEN the value recorded on*/GoodsShipment/GoodsItem/PreviousDocument/ReferenceNumber
 should be **(N2) (A2) (AN16) (N1)**

At Annex 1, we have included an example of how details of an ARC with 3 items should be declared on the export declaration.

Annex 1

Example of how an ARC with 3 items is to be declared on the Export declaration.

e-AD details:

23IEXYZH38R002SWD5S4

UBR (Body) 1: Commodity 22042113 White wine. Net mass 0.75kg

UBR (Body) 2: Commodity 22041011 Champagne. Net Mass 9kg

UBR (Body) 3: Commodity 22041011 Champagne. Net Mass 22.5kg

How to declare the above e-AD on the Export declaration

Item 1, Previous Document:

Type = C651

Reference number = 23IEXYZH38R002SWD5S4,

Goods Item number = 1

Commodity 22042113 White wine

Net mass 0.75kg

Item 2, Previous Document:

Type = C651

Reference number = 23IEXYZH38R002SWD5S4

Goods Item number = 2

Commodity 22041011 Champagne

Net Mass 9kg

Item 3, Previous Document:

Type = C651

Reference number = 23IEXYZH38R002SWD5S4

Goods Item number = 3

Commodity 22041011 Champagne

Net Mass 22.5kg

3. Further Information

The AES Trader Guide has been updated and is available at www.revenue.ie. Queries should be directed to eCustoms@revenue.ie