

## eCustoms Helpdesk Notification

Number:	Ref: 12/2024
Subject:	<b>Automated Export System (AES) – Closure of open export movements</b>
Who should read:	<b>All those involved in the Export Procedure</b>
Related Notification:	<a href="#">eCustoms Helpdesk Notification 23 of 2023</a>
Issued by:	<b>eCustoms Helpdesk</b>
Queries to:	<a href="mailto:eCustoms@revenue.ie">eCustoms@revenue.ie</a>
Issue Date:	24 April 2024

### 1. Background

Revenue's new export system, AES, went live in March 2023 implementing a three-step process for exports. All three steps must be followed sequentially for the export formalities to be correctly completed. These three steps are:

1. An export declaration (IE515) is lodged in AES and the declaration is released for export (green routed)
2. Notification of the arrival of the goods at the office of exit (IE507 message), and
3. Confirmation of the exit (IE590 message) when the goods have left the European Union (EU).

The confirmation of exit message will be rejected if step 1 followed by step 2 above have not been completed. There may be multiple stakeholders in the export procedure. These stakeholders include the:

- Exporter
- Declarant
- Haulier/logistic company
- Handling agent
- Carrier

Each stakeholder has a key role to play to ensure compliance with all the steps in the export procedure.

**Please note for RoRo movements to GB, you must include all export MRNs in the Pre-Boarding Notification (PBN). By doing so, steps 2 and 3 above will be automatically completed for each export declaration.**

## 2. Non-compliance with Export Formalities

Our analysis shows that many export declarations have not been correctly closed out and remain on the system as 'open movements'. These open AES movements require manual intervention. Revenue has advised the declarants, exporters, carrier etc. to take action to close out these 'open movements'. These movements can be closed out by lodging alternative proof of exit or by completing IE507 and IE590 messages. This extra requirement causes an unnecessary administrative burden on all parties in the supply chain.

In order to improve compliance, Revenue hosted information seminars, engaged with trade representative bodies and met bilaterally with stakeholders to help traders to understand the export formalities. We will continue to provide support and advice to stakeholders about how to correctly close out the export procedure.

## 3. Next Steps by Revenue

Revenue will carry out a 'once off' clean-up exercise to electronically regularise all historical open export movements lodged between **21 March 2023 and 31 March 2024**, where IE is the office of exit. This exercise has commenced. This will mean no further action is required by you in respect of these open export movements.

**From 01 April 2024, all AES movements must be correctly closed out.**

You will find detailed information in [eCustoms Helpdesk Notification 23 of 2023](#) about how to correctly close out export movements in AES. This notification explains how the arrival at exit (IE507) and exit notification (IE590) messages should be completed, depending on the mode of transport. It also clarifies who is responsible for submitting these messages.

If you are a stakeholder in the export supply chain, it is vital you understand your role to ensure the export procedure is completed correctly.

Where the export declaration is not closed out as outlined above, it should be automatically invalidated 150 days after the goods have been released for export. To support trade with their migration to AES, Revenue, until now has not invalidated such export declarations where IE is the office of exit. **The automatic invalidation process is now in place and declarations will be invalidated accordingly.** This invalidation could impact on your business's ability to provide proof of export if required.

Given that AES is fully implemented since May 2023, Revenue views the non-completion of the export procedure as outlined above as non-compliant behaviour and a failure to comply with Customs legislation.

Where repeated non-compliance is identified, the Administrative Penalty regime, legislated for under Section 40 of the Customs Act 2015 and Article 42 of the UCC, will be implemented.