



Automated Export System (AES)

Go Live

21 March 2023





Automated Export System (AES) – Go Live 21 March 2023



AES will replace Revenue's AEP (Automated Entry Processing) system:

- export declarations into AEP
- export manifests into AEP eManifest
- indirect exports into the Trans-European Export Control System.

Migration Window – 21 March 2023 to 21 May 2023

AEP will be closed to new Export Declarations from 22 May 2023



AES – Go Live 21 March 2023

Systems Change

- AES will interact with the trans-European Export Control System (ECS)
- Indirect exports will now be handled in AES
- AES will replace current export declaration system - AEP
- Traders who use the ETD as a transit declaration for goods departing Ireland should use ETD (D3) in AIS (Automated Import System)

Procedural Change

Two step procedure at Export

- Presentation of the goods at Exit
- Confirmation of Exit of the Goods



Exporting consignments of low value goods

An export declaration is not required to export the following goods:

- Goods of a commercial nature, if they do not exceed €1,000 in value and 1,000kg in weight (both criteria must be met)
- Goods in a postal consignment valued at €1,000 or less
- Goods in an express consignment valued at €1,000 or less, if data in the transport document and/or invoices are available to Revenue.

This does not apply to goods that

- are subject to prohibitions or restrictions, or
- are being returned with a view to claiming a refund of duties.



Automated Export System – Procedural Change

The “**arrival at exit**” (IE507) message is required when the goods are presented at the office of exit from the EU

The “**exit notification**” (IE590) message is required after the goods have left the EU

The ‘arrival at exit’ IE507 message can be used to indicate discrepancies between the goods declared for export and the goods at exit - where there are less goods at exit than declared at export, the IE507 message advises Customs of this discrepancy

Where there are more goods at exit than declared on the Export Declaration an additional Export Declaration must be lodged to cover those additional goods

The IE590 message replaces the MD 115 message which carriers currently lodge in the eManifest system

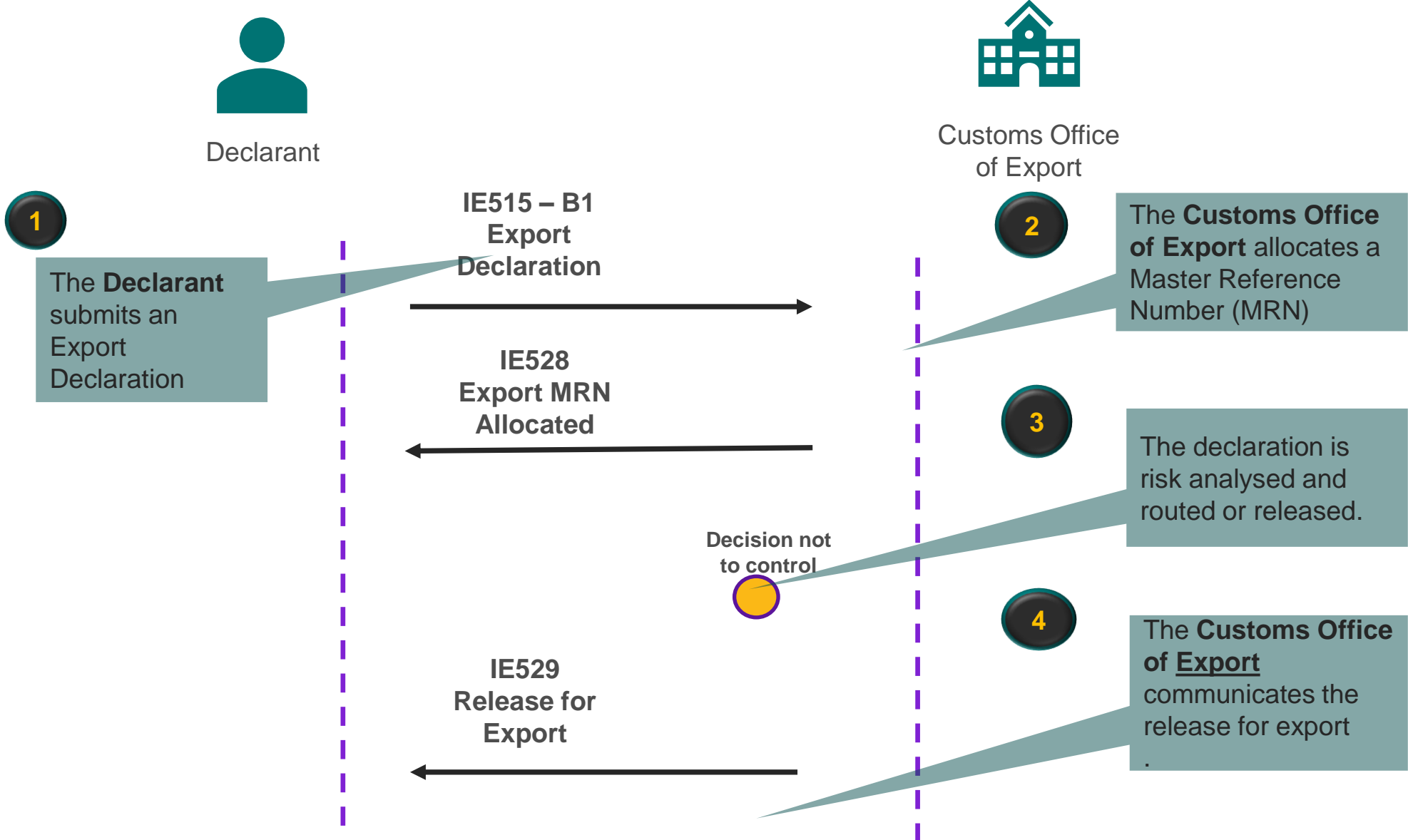
The MRN of the Export Declaration must be included in both messages – IE507 & IE590

The Export MRN will need to be shared with the Trader at Exit and the Carrier at Exit

AES - Outbound movement flows and supply chains

1. Goods leaving Ireland for CN (Direct Export – goods are moving under a Single Transport Contract)
2. Ireland – Dublin Airport – FR – USA (Indirect Export - Air)
3. Northern Ireland – Dublin Port – GB (In direct Export – Sea)

1. Core Flow for Export – Goods leaving IE for CN - Office of Export & Office of Exit = Dublin



1. Core Flow for Export – Goods leaving IE for CN - Office of Export & Office of Exit = Dublin



Declarant



Customs Office of Export and Exit



Carrier at Exit in IE



Trader at Exit



8

The **Customs Office of Export** confirms the exit to the Declarant by sending an 'Export Notification'

IE599
Export Notification



IE507
Arrival at Exit



IE525
Exit Release Notification



IE590
Exit Notification



7

When the consignment has left the customs territory of the Union, the Carrier at Exit notifies the Customs Office of Exit via an 'Exit Notification'

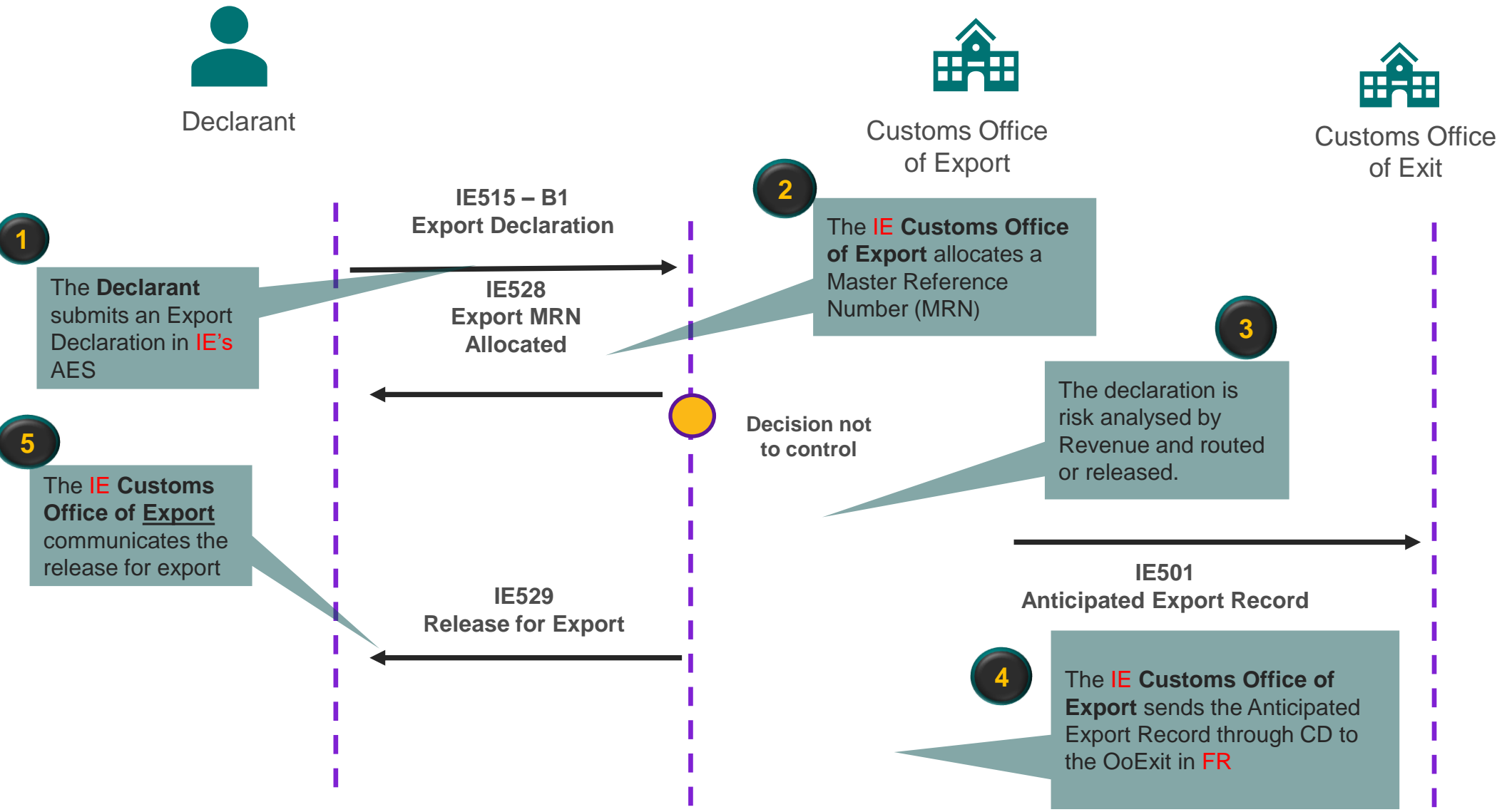
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Upon the arrival of the Goods at the OoEx, the **Trader at Exit** sends an arrival notification.

6

AES verifies that the **Trader at Exit** has requested the immediate release of the goods. An 'Exit Release Notification' message is sent to the **Trader at Exit** informing of the release for exit.

2. Core Process Flow for Export – Goods leaving IE for USA going via FR - Office of Export = IE & Office of Exit = FR



2. Core Process Flow for Export – Goods leaving IE for USA going via FR - Office of Export = IE & Office of Exit = FR

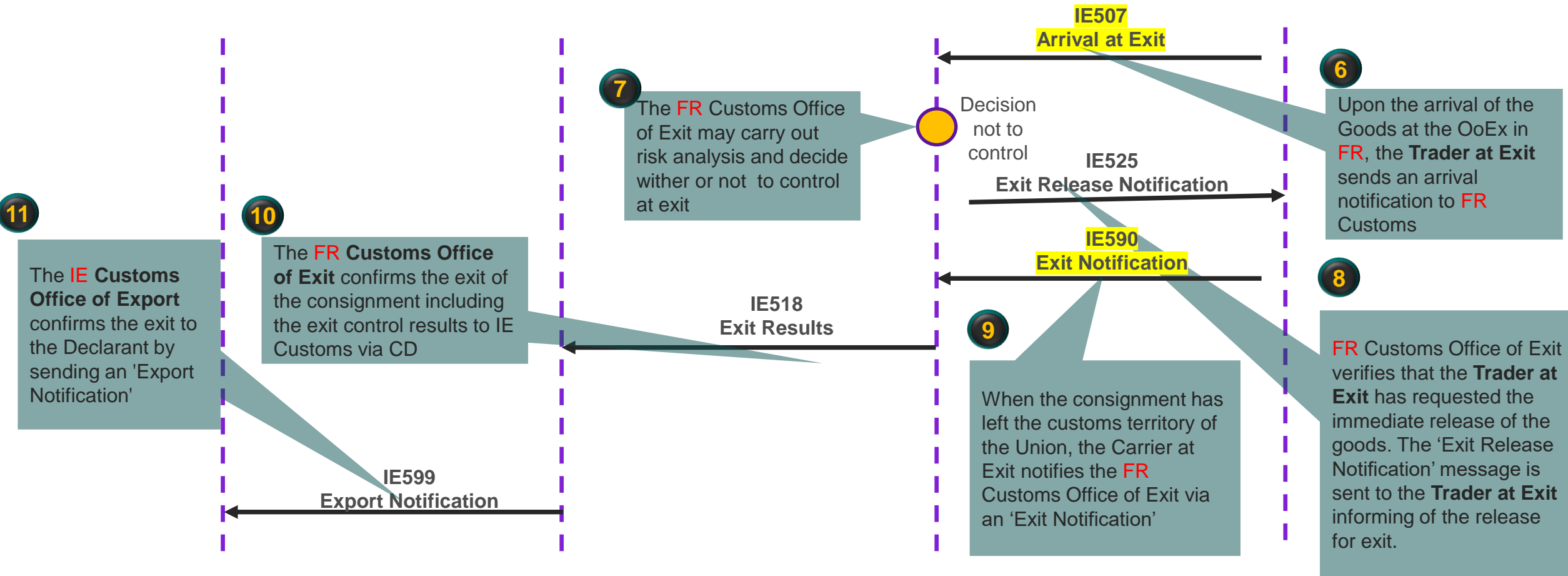
Declarant

Customs Office of Export

Customs Office of Exit

Carrier at Exit in FR

Trader at Exit



3. Core Flow for Export – Office of Export = NI & Office of Exit = IE



Declarant



Customs Office
of Export



Customs Office
of Exit

1

The **Declarant** submits an Export Declaration in **NI**

IE515 – B1
Export Declaration

IE528
Export MRN
Allocated

2

The **NI Customs Office of Export** allocates a Master Reference Number (MRN)

5

The **NI Customs Office of Export** communicates the release for export

IE529
Release for Export

Decision not to control

3

The declaration is risk analysed by HMRC and routed or released.

4

The **NI Customs Office of Export** sends the Anticipated Export Record through CD to the OoExit in **IE**

IE501
Anticipated Export Record

3. Core Flow for Export – Office of Export = NI & Office of Exit = IE



Declarant / Representative



Customs Office of Export



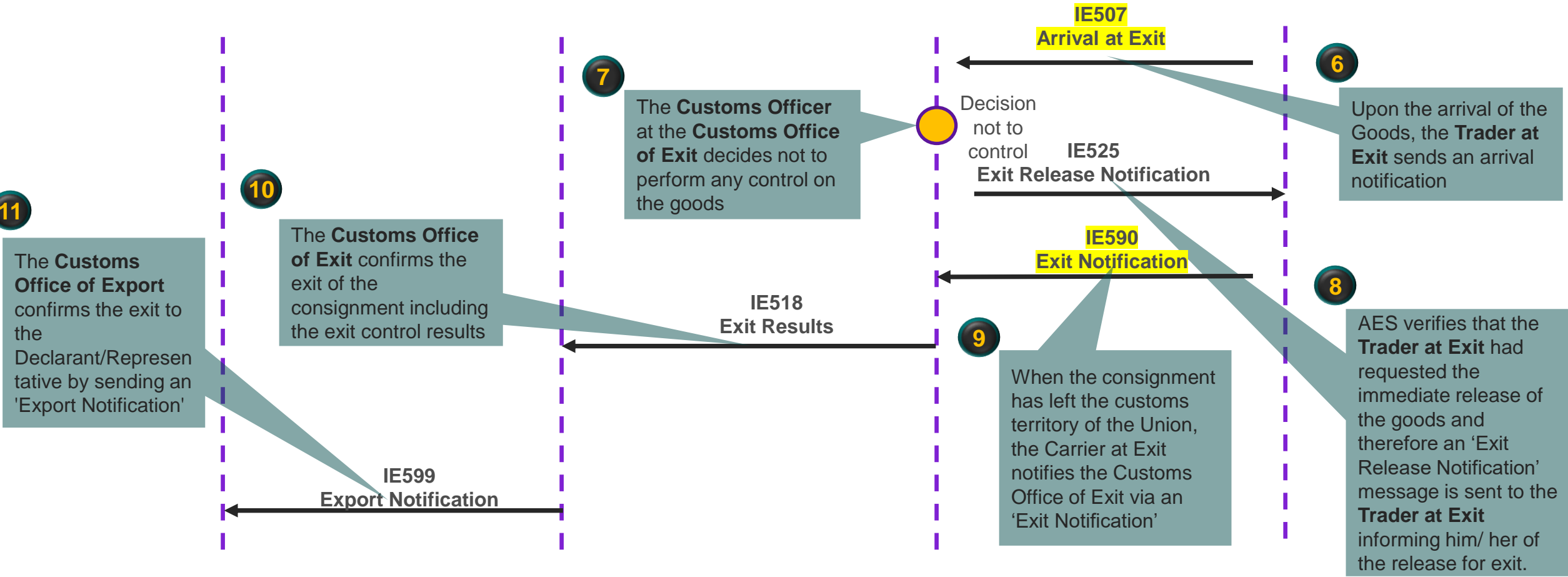
Customs Office of Exit



Carrier at Exit in IE



Trader at Exit

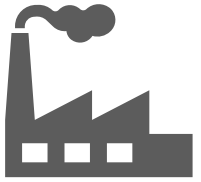




Trade Facilitation Measures introduced by Revenue for LOLO and Air movements

- The carrier at exit from IE must ensure that only goods that have been released for export by Customs are removed from customs supervision.
- Revenue is providing the Export Release Verification Service (ERVS) which will make it possible to check the status of the declaration when the goods arrive at the port or airport.
- The use of the ERVS by the `Trader at Exit` is not mandatory.
- Where traders use the ERVS, they will **not have** to submit an 'arrival at exit' (IE507). Revenue will re-use the data provided to fulfil this requirement.
- The ERVS will also fulfil the requirement to lodge the Exit Notification (IE590) message – **The Exit Notification is only required where IE is the declared office of Exit.**
- Where there are discrepancies between what was declared on the export declaration and what is presented at exit, the `trader at exit` must lodge the “arrival at exit” (IE507) message.

Roles & Responsibilities - Exporter



Exporter

- ✓ Ensure provision of accurate data for the completion of the export declaration
- ✓ Provide haulier with the MRN when the export declaration is at a `released for export` status
- ✓ Ensures compliance with routing requirements (Orange/Red), including the timely provision of supporting documentation. The goods cannot be moved until the controls are completed unless a physical exam is required at the office of export.
- ✓ Provide the MRN of export declaration to trader at exit. This must be a valid MRN and must be at the status `released for export`.
- ✓ Ensure goods are presented at exit by party contracted to take the goods out of the customs territory of the EU.

Failure to communicate a valid MRN will mean that the goods cannot leave Ireland

Roles & Responsibilities - Declarant

Declarant



Logistic Company/
Parcel Operator



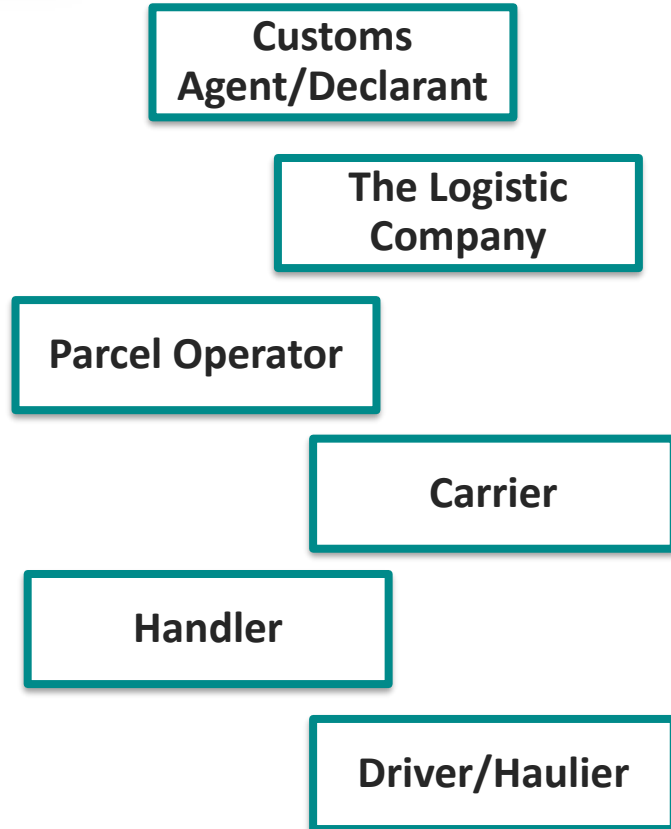
Customs Agent

- ✓ Ensure receipt of accurate information from the exporter, including CN code and journey of goods.
- ✓ Lodge Export declaration in a timely manner and well in advance of the collection of the goods by the driver.
- ✓ Ensure accurate information is submitted, including correct office of Export and office of Exit.
- ✓ Ensures compliance with routing requirements (Orange/Red), including the timely provision of supporting documentation.
- ✓ Provide haulier with the MRN when the export declaration is at a 'released for export' status.
- ✓ Where discrepancy scenario arises, provide relevant detail to Trader At Exit

Failure to communicate a valid MRN will mean that the goods cannot leave Ireland

Roles & Responsibilities - Trader at Exit

Trader At Exit



- ✓ Notify Revenue of the arrival of the goods at exit either by:
 - Submitting the `arrival at exit` message to AES (IE507), or depending on the movement type:
 - LoLo movements the ERVS can be used to fulfil this requirement
 - Air movements the ERVS can be used to fulfil this requirement
- ✓ Where goods are not `Released for Export`
 - They should not be sent to the carrier for Exit
 - You must resolve the status of the consignment.
- ✓ Discrepancy must be notified prior to Exit
The Trader At Exit must lodge an IE507 message declaring the declaration MRN and indicating the discrepancies

Roles & Responsibilities – Haulier/Driver

AIR/LOLO



Haulier/Driver

- ✓ Should have all necessary information provided to them by the person handing over the goods, specifically the MRN.
- ✓ Call to Customs Export Office where advised that physical control is required
- ✓ Presents the goods and the MRN to the party who is acting as the Trader At Exit

Roles & Responsibilities – Carrier at Exit

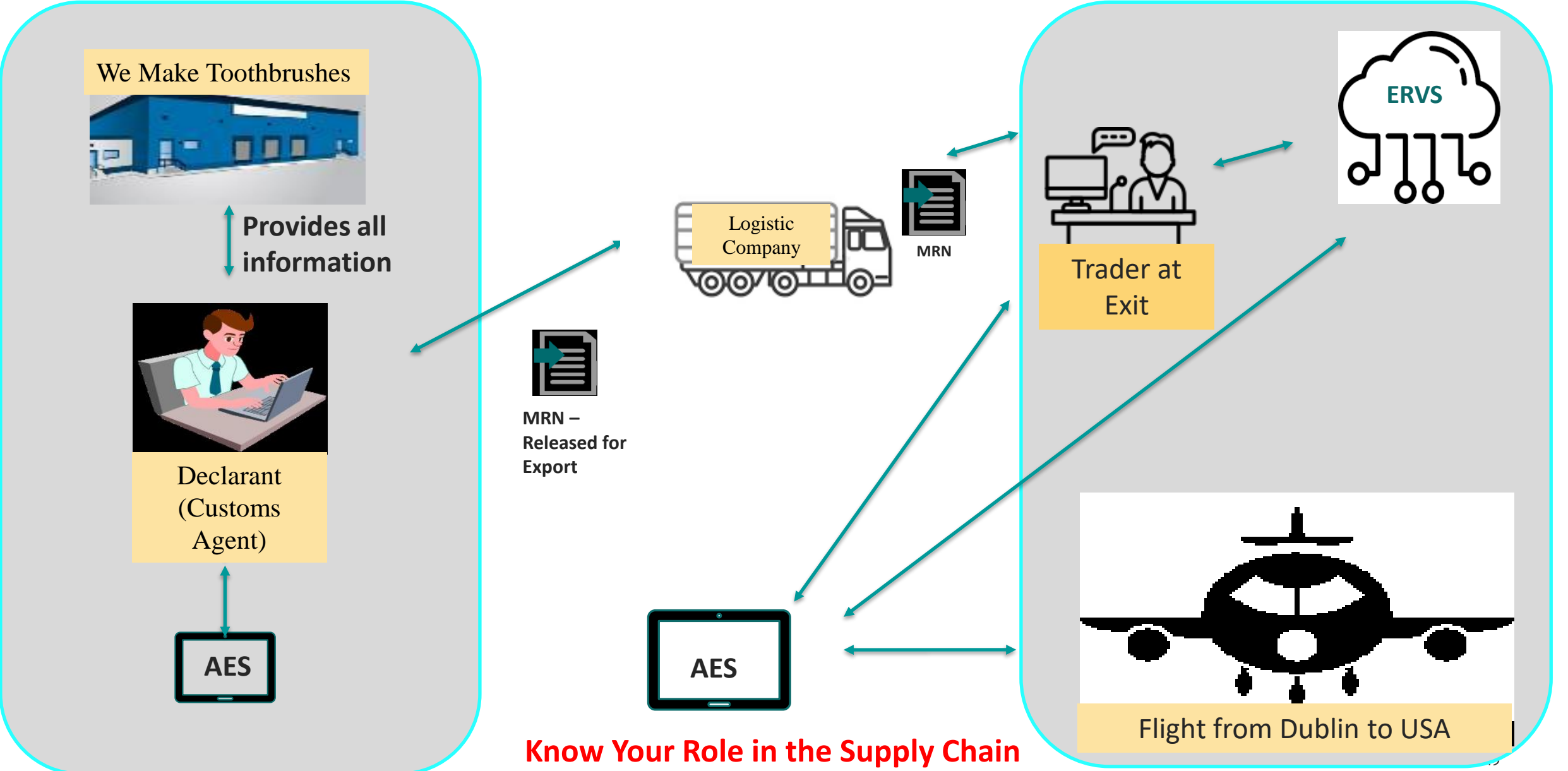


Carrier at Exit LOLO and Air

- ✓ Ensure you do not remove any goods that remain under customs supervision (*UCC Art 158 (3)*)
- ✓ Post departure, provide Revenue with confirmation of exit of the goods, either by:
 - using the ERVS to complete the Exit formalities and to satisfy themselves that the goods are not under customs control; or
 - submitting the Exit notification message (IE590) to AES.

In the case of maritime traffic under a vessel-sharing or contracting arrangement “carrier” means the person who concludes a contract and issues a bill of lading for the actual carriage of the goods.

Goods moving from Dublin Airport to USA – Office of Export and Exit = IE





Key messages about AES

- Accuracy of information on the export declaration i.e., important that the office of export and the office of Exit is correct
- There will be new validations introduced so it will be vital that the MRN information is passed accurately to others in the supply chain
- Know Your Role in the Supply Chain - Know what you have to do
- **Failure to provide accurate MRN information and failure to complete your role in the supply chain could mean:**
 - goods cannot be loaded or could be delayed at the port or airport
 - goods cannot leave Ireland or could be delayed leaving Ireland
 - goods will not reach or could be delayed reaching the consignee
 - declarants will not get the confirmation of Exit message (IE599) and as a result Revenue may have to take follow up action



Thank you for your attention

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the latest updates on AES*

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