eCustoms Helpdesk Notification

Number:	**Ref: 14/2023**
Subject:	**Amending and Invalidating Export Declarations in AES**
Who should read:	**All those involved in submitting Export Declarations in AES**
Related Notification:	eCustoms Notification Ref: 10/2023
Issued by:	**eCustoms Helpdesk**
Queries to:	**eCustoms@revenue.ie**
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The export procedure using AES

Revenue introduced the Automated Export System (AES) on 21 March 2023. It replaces the Automated Entry Processing (AEP) and eManifest systems for the processing of export declarations. It also underpins the UCC compliant export procedure.

There are three steps in the export procedure and the export is only complete when the three steps have been completed and the goods have exited the EU. The steps are:

1. An export declaration is lodged into AES declaring both an office of export and exit (can be the same location) and the consignment is cleared by Customs (green routed). The declaration is then 'released for export'.
2. The arrival of the goods at the office of exit is notified to Customs (in the relevant Member State) using the 'notification of arrival' message into AES. The declaration is then 'released for immediate leave' which means that the goods can be loaded.
3. When the goods have exited the EU – this could be from Ireland or any other EU MS depending on the itinerary, a 'confirmation of exit' message is submitted to AES. Revenue will inform the declarant that the goods have exited at this point.

In effect, goods are only deemed to be 'exported' when they have exited the EU and the confirmation of exit message has been submitted.

Accuracy of the export declaration

The Customs export declaration is a legal document, and the declarant must ensure that the details declared are accurate. This means that all details on the export declaration must be correct before the goods are exported.

Declaration options

AES offers trade two options to ensure the correctness and accuracy of their declaration details prior to exporting the goods from the EU.

Option 1 - Pre-lodged (D type) declaration
When you are submitting your declaration and are unsure about some of the details relating to the consignment, you are advised to submit what is known as a 'pre-lodged declaration' – D type. The D type declaration can be lodged up to 30 days in advance of presenting the goods to Customs. This declaration can be amended by lodging an IE513 'amendment request' message – note only some data fields can be amended. Once you are satisfied that the details on your declaration are correct you must submit a second message – C2. It is only at this stage that your declaration becomes a valid export declaration, and the goods are released for export. The C2 message must be lodged within 30 days of lodging the pre-lodged (D type) declaration.

Option 2 - Standard (A type) declaration
Where, at the time of submission of the declaration, you have all the declaration details, then a standard export declaration – A Type – can be lodged. This declaration cannot be amended using the IE513 `amendment request` message once it has been released for export in AES.

Possible actions to handle 'amendments' at exit
Prior to the exit of the consignment from the EU, where the trader at exit becomes aware of discrepancies between the details that were declared and what is actually being exported, this must be notified to Customs. The trader at Exit should submit an arrival at exit message (IE507) with the correct details. The trader at exit can be any party in the supply chain including, the carrier, haulier, declarant, exporter, Customs agent, logistic company, parcel operator, or driver. Full details on using the arrival at exit message to notify discrepancies are contained in Annex A. It should be noted that only a very limited number of data elements can be updated in the IE507 message.

The use of the IE507 message to notify discrepancies at Exit will result in the manual intervention on the export procedure by customs and may result in delays on the exiting of the goods from the EU.

When to lodge the IE507 'arrival at exit' message
- The IE507 arrival at exit message should only be lodged when the goods are at the office of exit.
- The IE507 message should only be lodged in Ireland where Ireland is the office of Exit.
- In Ireland, the IE507 'arrival at exit' message, can be done:
    - into AES
    - by using the PBN for RoRo, or
    - By using the Export Release Verification Service (ERVS) for Air and Maritime.
- **Where the office of Exit is in another Member State (MS), the IE507 must be lodged by the trader at exit in that Member State and not to Irish Customs**.

Invalidating an export declaration
An export declaration can be invalidated prior to the exit of the goods from the EU. To invalidate a declaration, the declarant must request the invalidation by lodging an IE514 export invalidation request.
Once the goods have exited from the EU, it is not possible to invalidate an export declaration. If the declarant submits an invalidation request at this stage, it will be rejected.

Amending an export declaration after Goods have been Exported from the EU
The need to amend an export declaration after the goods have exited the EU should seldom arise - exceptional circumstances such as following an audit etc. Such amendments are only permitted on application. This functionality and the business rules facilitating same are being developed and will be deployed in a future upgrade to AES.

Key message
The declarant must ensure the accuracy of the export declaration before or at the time of presentation of the goods at exit.

Using the IE507 to notify discrepancies in the goods

The trader at exit should use the 'arrival at exit' IE507 message to indicate discrepancies between the goods declared for export and the goods presented at exit by including a "1" in the discrepancies exist field in the following cases:

- Where there are less goods at exit than declared at export (for example, only 10 boxes of goods compared to the 15 that were declared) the IE 507 advises Customs of this discrepancy.
- Where there are more goods at exit than declared at export an additional export declaration should be lodged for the additional goods.
- Where there is a discrepancy in the nature of the goods declared at export compared to those presented at exit the Customs office of exit will not allow the goods to leave and will notify the office of export. The customs office of export will invalidate the export declaration and a new declaration must be lodged in respect of the goods.

Note: It is not necessary to notify of changes in the invoice amount or statistical value.

Using the IE507 to notify minor changes to the export declaration where the Office of Exit is in Ireland

When traders wish to notify Customs of minor changes to the export declaration, they should use the 'arrival at exit' IE507 message and include a "0" in the discrepancies exist field. Minor changes would include amendments to the following fields:

- Bill of lading or airway bill number
- Container number
- Office of Exit
- Carrier
- Location of goods
- Unique Consignment Reference (UCR)
- Containers and transport documents
- Transport I.D. e.g., IMO/flight/truck registration number (using the data group 'Active Border Transport Means').

Note: It is not necessary to inform Customs of changes to the 1D23 scheduled time of departure.