

eCustoms Helpdesk Notification

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| Number: | Ref: 02/2025 |
| Subject: | AES Invalidations and how to correctly complete the Export Procedure |
| Who should read: | All those involved in the Export Procedure |
| Related Notification: | eCustoms Notification Ref 23/2023 |
| Issued by: | eCustoms Helpdesk |
| Queries to: | eCustoms@revenue.ie |
| Issue Date: | 05 February 2025 |

Background

Following the deployment of AES in Ireland, the three steps in the export procedure were introduced as legislated for under the Union Customs Code. The three sequential steps are:

1. Submission of the export declaration
2. 'Presentation' of the goods and declaration at office of exit
3. Confirmation of the exit of the goods from the EU

Where step 2 and/or 3 are not completed, the declarant is issued with a message in AES after 90 days advising that 'alternative evidence' needs to be supplied to complete the export procedure. If this request is not acted upon by the declarant, then after a further 60 days, the declaration will be automatically invalidated in AES.

As highlighted in our AES trader outreach sessions, for export movements to be closed out correctly, supply chain communication is key. All parties in the export supply chain need to discuss and know who will share the export MRN, create the PBN and for non-RoRo movements, lodge the IE507 (Arrival at Exit) and IE590 (Exit Notification) messages.

Automated Invalidation

Revenue have now activated functionality in AES to automatically invalidate export declarations 150 days after lodgment, where the export procedure has not been completed. This invalidation means that from a legal perspective the declaration no longer exists. Where the goods declared in the declaration were exported, that export would be deemed to be non-compliant from a customs perspective. This could have additional consequences as regards VAT liability.

Action you need to take where the goods were exported

Ensure you have a process in place for monitoring your exports showing the procedure has been completed. Where you receive an 'alternative proof' message from Revenue after 90 days, you should take immediate action to provide the requested proof. Where the alternative proof is not provided and you receive confirmation of the invalidation of the export declaration (IE509 Export Invalidation Decision), you should take the following immediate action:

- A new declaration should now be submitted as a **Direct Movement** (Office of Export and Office of Exit must be an IE Office) regardless of whether the original declaration was an Indirect or Direct Export.
- Under Goods Shipment, Goods Item level, include code **1Q10** – '**Previous MRN invalidated in error**' in Additional Reference and Include the invalidated MRN.
- You must then submit an [IE583 message](#) and upload proof of exit using an [EX583 message](#). Documentary proof should include the original MRN, Commercial Invoice and Proof of Delivery at destination.

The case will then be reviewed by a Customs Officer and following the review, your replacement declaration will move to an Exported status. You will then receive confirmation of exit via an IE599 (Export Notification) message for your records.

Common reasons why the three step Export Procedure fails

The following are some examples we have seen which may help you identify gaps in your procedures:

- The MRN has not been included in the PBN – where there are multiple exports travelling on the same truck, all MRNs covering all goods must be entered on the PBN.
- No one in the supply chain completes step 2 which is the 'arrival at exit'. As a result, when the carrier attempts to submit the 'confirmation of exit' message, it is rejected as the message is out of sequence.
- An incorrect MRN is provided to the stakeholders in the supply chain and, when they attempt to submit the 'arrival at exit' or 'confirmation of exit' messages, these messages are rejected.
- The carrier does not submit the 'confirmation of exit' message.
- Failure of the declarant to respond to the IE582 message.

Important

If you receive an IE509 Export Invalidation Decision and your goods **were not exported** from the EU then you are not required to do anything further.