Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Export Procedure

Three Step Procedure for Export

Step 1

Exporter/Declarant

Export declaration submitted

Goods & documents available for control

The declaration is at the status ‘released for export’.

Step 2

Trader at Exit

Presents the goods at Exit (IE507) from the EU

Discrepancies notified to Customs

The declaration is at the status ‘released for immediate leave’ - the goods can now be loaded

Step 3

Carrier at Exit

Check status of Goods

Confirms Exit (IE590) of the goods from the EU

The declaration is at the status ‘exported

Automated Export System – Understanding the formalities

Presentation of the goods at Exit (responsible party – Trader at Exit)

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

Confirmation of Exit of the goods (responsible party – Carrier)

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

The export MRN must be included in both messages – IE507 & IE590 therefore the MRN must be shared with the Trader at Exit and the Carrier at Exit

Trader at Exit can be any of the following:

- The person who takes the goods out of the European Union (EU).
- The person in whose name or on whose behalf the goods are taken out of the EU.
- The person who assumes responsibility for the carriage of the goods prior to their exit from the EU.

In practice, the trader at exit can be the exporter, Customs agent or declarant, logistic company, parcel operator, carrier, handler, driver, or haulier.

Article 267 UCC

Roles and Responsibilities – Trader at Exit

Notify Revenue of the Arrival of the Goods at exit either by:

- submitting the 'arrival at exit' message to AES – IE507 (*Article 267 UCC*);

OR

- using the ERVS API to fulfil this requirement.

Where goods are **not in a status of** 'Released for Export' :

- they cannot be sent to the carrier for Exit
- the status of the consignment must be resolved before removal from the EU.

Discrepancy Must Be Notified Prior to Exit

The Trader At Exit must lodge an IE507 message declaring the declaration MRN and indicating the discrepancies.

MRN Look Up Facility

Revenue has recently enhanced the MRN Look Up Service to allow trade to check the status of MRNs and thereby verify if the goods are released for export and if an IE507 has been lodged.

Situation	Declaration Status	Control Status
Declaration 'Under Control'	Pending Export	Under Control Red/Orange/Yellow
IE507 'Arrival at Exit' not submitted, and the declaration is not under control	Pending Export	Goods Cleared
IE507 submitted and IE590 has not been submitted	Pending Export	Goods Released for Immediate Leave
IE590 submitted	Exported	Goods Cleared
Declaration invalidated	Cancelled	No control status displayed

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Outbound RORO Movements

Goods moving by Road to GB on a RoRo Ferry via Dublin Port

(exporter)

1. Provision of information

3.MRN – Released for Export

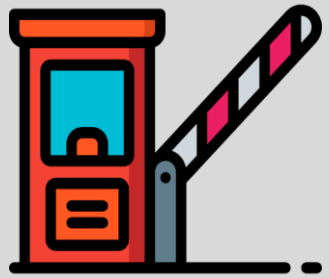
Declarant (Customs Agent)

2. Export declaration lodged

3. Exporter arranges logistics & communicates the MRN

4.PBN created

5.PBN checked In (IE507 completed)



Ferry Check In

Ferry from Dublin to Holyhead

6. Ferry leaves IE. Communication of manifest to Revenue which includes PBN ID (IE590 completed)

AES

7. IE599 Export notification - Export movement closed

Know Your Role in the Supply Chain

How to ensure all RORO movements to GB are correctly closed out

- Every export MRN associated with the goods must be entered in the PBN
- If the MRN is not in the PBN, the export movement will not be closed out and the declarant will receive an IE582 after 90 days
- If you are not the entity creating the PBN please make sure all MRNs are passed on in the supply chain
- Declarants who are contracting a freight forwarder or haulage company to complete the PBN should request the PBN ID number. In this way the declarant can check that all export MRNS were included by clicking on the link: PBN lookup
- Where the exporter has a contract with a haulage company/freight forwarder to create the PBN, the declarant must pass on the MRN/s to the exporter and advise the exporter of the importance of communicating the MRN to the entity creating the PBN

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Outbound LOLO

Roles & Responsibilities – Carrier at Exit

Carrier at Exit
LOLO

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.

- ✓ Ensure you do not remove any goods that remain under customs supervision *(UCC Art 158 (3))*
- ✓ *Carrier should not load the goods if the IE507 has not been lodged.*
- ✓ 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.

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How to deal with an open movement after the goods are gone

What happens if the AES export declaration is not closed out properly?

The declarant/Customs agent will not receive an IE599 (Export Notification). This will happen where the IE507 and/or IE590 messages have not been lodged.

An IE582 ‘Request On Non-Exited Export’ message will issue to the declarant 90 days after the acceptance of the export declaration.

Failure to respond to IE582 message within 60 days could result in the cancellation of the export declaration. This cancellation could impact on a business’s ability to provide proof of export if required.

Where the export declaration is invalidated and the goods have left the EU, the declarant/exporter is deemed non-compliant with EU legislation.

Open AES export movements – what next?

What Revenue are doing?

- Revenue are completing analysis of open movements
- Analysis will be broken down by Air/LOLO/RORO
- Identifying movements where IE507s have not been lodged
- We will be reaching out to declarants and carriers

What trade should do

- Declarants should not ignore any IE582 messages
- Action needs to be taken to close open movements

Key Message

All parties in the supply chain - exporter, declarant, logistics company, freight forwarders, hauliers and carriers must play their part and know their roles and responsibilities.

It is important to know who is going to lodge the IE507

Ensure all export MRNs are in the PBN for RORO movements to GB

Data quality is important to prevent delays and keep goods moving.

The sharing of data between the various stakeholders in a timely manner is critical.

MRN of the export declaration is most important and must be passed along the supply chain.