

eCustoms Helpdesk Notification

Number:	Ref: 03/2025
Subject:	AES Change of end date of Transitional Rules
Who should read:	All those involved in export procedures and in the submission of export declarations.
Related Notification:	26/2023
Issued by:	eCustoms Helpdesk
Queries to:	ecustoms@revenue.ie
Issue Date:	07 February 2025

1. Introduction

As part of the Union Customs Code (UCC) Work Programme, Revenue deployed AES on the 01 March 2023 applying the Transitional Period rules.

The UCC Work Programme legal provisions provided for an end to the AES Transitional Period (TP) from the 11 February 2025.

2. Update

An extension to the TP end date to 14th December 2025 has been agreed and approved at EU level. Revenue issued a pre-emptive communication to software providers on the 15 January 2025 informing them of a potential change to the TP end date. Confirmation of the new TP end date was issued today 07 February 2025.

What does this mean?

The business and technical transitional rules (BRTs and TRTs) for AES will remain applicable until 14 December 2025 to ensure the operational continuity of the export process throughout Europe.

All those involved in export procedures and in the submission of export declarations should ensure that their AES system is configured in such a manner as to maintain the transitional rules until the 14 December 2025.