

INFORMATION NOTE - CUSTOMS

ENTRY INTO OPERATION OF THE FINAL PERIOD OF THE AES ELECTRONIC EXPORT SYSTEM

On **December 15, 2025**, the AES P1 (Automated Export System) *system will come into operation*, the new automated electronic export system that will mark the format of export declarations adapted to comply with all the requirements of the Union Customs Code (UCC), where we remember, changes were introduced with regard to the customs formalities of export and output.

Thus, this new system is configured as the **new electronic system** enabled for the presentation of customs declarations that allow the goods to be included in the export **and outward processing** customs regimes, although it will also be used for the sending of re-export declarations, declarations of shipment of goods in the framework of trade with special tax territories, simplified export declarations and presentation of goods to customs in case of registration or in the case of pre-export declaration.

It should be remembered that Spain, together with Germany, were the pilot countries of the AES system. Considering that the AES is a trans-European system, the **provisional period** extends from the implementation of the system in the first Member State (Spain/Germany) to its implementation in the last Member State integrated into the system.

Thus, the AES P1 system went into operation on October 18, 2022. From that date, a period of coexistence between ECS P2 and AES P1 began, which ended

on May 8, 2023, with the definitive closure of the ECS P2 system. As of 9 May 2023, the provisional period of the AES P1 began, and it will come into operation in the different Member States, a period that will culminate on 14 December 2025 when all Member States have adapted their systems and it is possible to start the definitive period.

In this context, and although it had initially been established that the interim period would end on February 11, 2025, on February 7 of this year the Member States voted in favour of its extension until **December 14, 2025**.



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Both the European Commission and the State Tax Administration Agency (AEAT) recommend that economic operators **carry out the relevant tests** and modifications given that there will be a small *big-bang* in terms of changes in rules and conditions in the messages.

This transformation brings several benefits and practical implications, such as **immediate risk analysis**, **prevention of document fraud**, elimination of risks associated with manual filing, **reduction of administrative costs**, greater **security at** European borders, as well as predictability and efficiency in customs management.

This new system has adapted the following functionalities provided for in the former PCE P2 to the framework of the new UCC:

- ✓ Modifications and invalidations of declarations;
- ✓ Investigation procedure;
- ✓ Formalities on the departure of goods from the customs territory of the Union;
- ✓ Management of detours;
- ✓ Scenario export followed by transit.

For its part, the **documents** that will be generated by the AES system will be the following:

- ✓ **Export customs release document** adapted to the

requirements of the Union Customs Code

- ✓ Temporarily the Export Accompanying Document (**DAE**)
- ✓ **Exit authorization document** at the customs office of departure
- ✓ **Certificate of effective departure** of goods from the customs territory of the Union

In this regard, it is important to clarify that, initially, the **DAE** foreseen for indirect exports will disappear with the entry into force of the definitive period of the AES.



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The entry into operation of the **AES system** and the start of the final implementation period represents a decisive step towards the full implementation of the electronic customs environment, strengthening security, operational efficiency and harmonisation of procedures in all Member States.

Its definitive implementation implies and requires a clear need for adaptation for all those declarants or representatives of declarants who submit the export declaration, both from a technological perspective and at the systems and procedural level. However, it is also a challenge for the public sector in Spain and in the EU.

In any case, and once the practical problems that any implementation process entails in its beginnings have been solved, what is clear is that this new system will offer a more agile, transparent and predictable framework for the management of export operations.

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