

Meeting Topic	Customs Consultative Committee
Attendees – In Person	Revenue Commissioners – Florance Carey (Chairperson), Declan O’Dalaigh, Carol Ann O’Keeffe, Celine O’Neill, Ronan Gill, Simon Ebonyi, Justin McNally (Secretary) Brian Murphy - CILT Shane Hughes – Chambers Ireland
Attendees - Virtual	Revenue – Emma Dooley IIFA UPS InterTradelreland DAFM – Paul Whelan IEA BDO ICT Ireland IRHA Intel Customs IT PerformanSC Tradeadvisers Primark DFA
Secretary	Justin McNally – Customs Division – Revenue
Date of Meeting	5 th of October 2023
Venue	Bishop Square Dublin – Conference Room
Introduction	The Chair welcomed everyone to the meeting in person and also online. The minutes of the last meeting of CCC held on 22 nd of June 2023 were approved with one amendment. Report of the 83rd Meeting
Customs IT Developments– Presentation by Carol Ann O’Keeffe (Revenue)	Carol Ann gave her report on the timelines for implementation of the future UCC IT projects including deployment dates and migration windows. Carol-Ann gave further details on NCTS-P6 which is a future iteration of our transit system scheduled to go live in 2024. Along with some other upgrades to P5, NCTS-P6 provides for the possibility for trade to submit a combined declaration consisting of an EXS/TAD/ENS. So, for example, for goods moving under transit from Ireland via GB to France, Irish customs would use the details in this combined declaration for Exit Safety and Security purposes and Transit whilst French customs would use the details for Entry Safety and Security purposes and Transit. This means that the trader would not have to submit a separate ENS into French customs. Participating in this element of the functionality is optional for Contracting Parties (countries) to the Common Transit Convention. Ireland is opting in. Eugene Drennan asked what countries were deploying this functionality in NCTS Phase 6. We said we would provide information in relation to this as soon we have clarity regarding other Member States intentions. You can see the presentation at UCC IT developments and timelines

	<p>One query from trade related to Open Export Movements in AES and the roles and responsibilities of the various stakeholders in the export supply chain. Meeting was advised that a virtual information session will take place in next few weeks on that.</p> <p>Tom Thornton – AES issue with Orange Routed – Carrier shipped them – what’s the roles and responsibility. These issues will also be covered at the upcoming information session.</p> <p>Brian Murphy – Asked if H7 could be used in Centralised Control. We said we would check and come back to him on this query.</p> <p>He also brought up another issue with AES and products going through Northern Ireland and the process for closing items –Revenue confirmed that we are aware of some issues with confirmation of exit where goods are moving IE-NI-GB. We have raised this with HMRC and will advise CCC when we have further information.</p>
<p>Customs Reform Package (Celine O’Neill)</p>	<p>Celine presented on the Customs Reform Package which was adopted by College of Commissioners on the 17th of May 2023.</p> <p>Please see the Customs Reform Package presentation.</p> <p>Questions – Conor Anderson noted the proposed removal of the de minimis threshold and the consequences on further workload that it will bring.</p> <p>Revenue confirmed that businesses are already submitting the information to Customs and are collecting VAT so expect minimum implementation impact for businesses particularly if they elect to use the “bucket” system. Revenue noted an upcoming EU High-Level Seminar on eCommerce which will give customs an opportunity to hear directly from trade about the impacts of the proposal from their perspective.</p> <p>Brian Murphy asked if the proposed Trust and Check (T&C) authorisation would be recognised by third countries and whether traders should be prepared now by applying for AEO?</p> <p>Revenue reiterated that it is AEO(s) that is recognised internationally, and this authorisation will continue under the proposal. Traders need to carefully consider their business models and the type of goods they trade in before applying for AEO(c) as the benefits only apply to customs processes. Under the proposal it is envisaged that T&C may include simplifications for non-customs requirements, but this is not yet confirmed and will require discussions and agreement with other agencies.</p> <p>While the dates outlined in the presentation are somewhat in the future, it is important to keep engaged with the proposal and to let Revenue know of any concerns so we can feed this into our position as the proposal develops.</p>

<p>Update on UK Developments from Department of Agriculture, Food, and the Marine (Paul Whelan)</p>	<p>Paul Whelan gave a brief on the UK issues from the point of view of DAFM. Now that the final BTOM has been published this has provided clarity on some matters, but the DAFM are still seeking responses as questions arise.</p> <p>He stated that the requirement for Health Certs is pushed back to January 24 and that businesses need to be ready for Jan 24. He stressed that the DAFM are available to assist Trade/Business who export and to contact them if they have queries.</p>
<p>Border Operating Target Model (Celine O’Neill)</p>	<p>The UK published their update Border Target Operating Model (BTOM) on the 29th of August 2023. It sets out the import formalities that will be introduced in the UK from December 2023 onwards.</p> <p>Celine gave a presentation outlining the changes to the implementation of UK import controls as outlined in it and the impact of this on Irish traders.</p> <p>Please see the UK Border Target Operating Model presentation to update you more on this area.</p>
<p>EU Developments</p> <p>Carbon Border Adjustment Mechanism (CBAM)</p> <p>Forced Labour Regulation</p> <p>Electric Vehicles Origin</p>	<p>Ronan Gill a member of Declan O’Dalaigh team give the presentation on the Carbon Border Adjustment Mechanism (CBAM) – the transition phase entered into force on the 1st of October last. The only requirement during this phrase is reporting of any CBAM import goods, as defined in the annex of the Regulation. The first reports are not due until the end of January 2024 and cover the period of Q4, October – December 2023.</p> <p>Declan’s team attended a webinar in IBEC on the 11th of September and presented alongside the EPA. It was well received with many follow-up questions. IBEC thanked both Revenue and the EPA for their attendance at the seminar.</p> <p>Revenue / EPA issued an information letter to all impacted businesses, on the previous Friday outlining the requirements for the transitional phase of CBAM including contact details for Revenue Customs and the EPA (as the national Competent Authority) for queries. It also refenced CBAM pages on revenue.ie and the Commissions’ CBAM page with numerous resources, FAQs, and recordings of sector-specific webinars.</p> <p>Ronan also gave a brief on the Forced Labour Regulation</p> <ul style="list-style-type: none"> • Commission proposal for a Regulation on prohibiting the importation or exportation of products made with forced labour to / from the Union market was adopted in September 2022. • Work on the legislation resumed in August 2023 under ES Presidency • Regulation will enter into force two years after being adopted. <p>Emma Dooley another member of Declan’s team gave a presentation on Electric Vehicles Origin.</p> <ul style="list-style-type: none"> • The EU–UK Trade and Cooperation Agreement (TCA) outlines the product-specific rules (PSRs) of origin for electric accumulators (used in electric vehicles) and electric vehicles (EVs). • Under the TCA, it was agreed that foreign content allowances would decrease over time.

	<ul style="list-style-type: none"> From 1 January 2024, products will need to be composed of a greater percentage of EU/UK inputs, rather than third country inputs, to benefit from the zero tariffs. Failure to do so will result in a 10% tariff – the Customs Duty charged on 3rd country vehicle imports to the EU. <p>You can see the full presentations at CBAM, Forced Labour, Origin</p> <p>Question – John Nolan EU/UK issue about the proofs required for importing second-hand cars under Preferential Origin and RGR. There is information on the Revenue website and also in the document, Procedure for importing from the UK – Checklist.</p>
<p>Concerns / issues of members</p>	<p>Brian Murphy raised an issue regarding Special Purpose vehicles – noting that the definition of Bilateral cumulation under the EU/UK trade and Cooperation is causing difficulties for traders. Revenue asked Brian to supply details of the vehicles in questions and undertook to consider the issue and provide additional guidance to trade if necessary.</p> <p>Tom Thornton raised an issue of the export of 2nd hand cars from the UK and if any changes to the process. Revenue outlined that EU rules apply but are working with SIMI to identify suitable proofs which are easier to obtain. We will email CCC members with an update on this work. They also undertook to provide a checklist to trade regarding imports.</p> <p>John Nolan highlighted the systems issues during August/September which was affecting business and that the fallback procedure was causing difficulties both in terms of interactions with agencies and for trucks to leave the port.</p> <p>Carol Ann acknowledged the recent systems issues and apologised for the inconvenience caused to all traders across the supply chain. We are working with our IT teams to correct the issues. We are currently working to enhance our 24/7 Helpdesk service, especially during the upcoming peak filing period of Q4.</p> <p>A number of members brought up the example of ringing Customs and been told to contact Agriculture and vice and versa. Trade needs to get help from both sides as it makes the process harder where this does not occur. Also mentioned that drivers were getting a Green routing to leave the port when there are still DAFM issues.</p> <p>Revenue said that we would bring these issues up with the Port team. The members were advised that there are avenues to communicate operational issues to Revenue in Dublin Port. Carol-Ann undertook to engage with colleagues in Dublin Port to confirm this and provide details to members. Florance confirmed that our aim is that there should only be one contact for trade to resolve an issue and we will work with teams in the ports to ensure this is achieved.</p> <p>John Nolan raised concerns about drivers not receiving texts from the PBN system when the consignment was given an ‘Exit the Port’ and suggested that the TF teams in T11 should keep an eye on trucks that remain parked up for long periods. Carol-Ann explained that we have robustly tested the texting functionality of the PBN system and have not identified any issues. If you have examples where the texting has failed please forward details to us and we will investigate. She also undertook to engage with colleagues in Dublin Port re keeping an eye on trucks that are parked up for long periods of time.</p>

AOB	A DAFM query in relation to triangulation was brought up and Paul Whelan from DAFM spoke about the re-export of agriculture goods and the accountability and traceability of same. He said they met with UK embassy staff who also raised the issue. Clarity is being sought and Paul will reply to the query as soon as possible.
Close and Next Meeting	Meeting was finished and all were thanked for attending. Next meeting is proposed to be in December and the Chair encouraged members to attend in-person if possible.