

Meeting Topic	Customs Consultative Committee
<b>Attendees – In Person</b>	Revenue Commissioners – Florance Carey (Chairperson), Declan O’Dalaigh, Carol Ann O’Keeffe, Simon Ebonyi, Siobhan Gerrard, Justin McNally (Secretary)  Brian Murphy, Pat Ivory, Zandra Horgan, Paul Whelan, Cahal Sweeney, Dave Browne, Nicky Duggan.
<b>Attendees - Virtual</b>	Revenue – Emma Dooley, Keith Hannon, Celine O’Neill, Maureen Dalton, Brenda Hearn. Vanessa Amorim, Bob Treacy, Tatjana Vorobjova, James Kearney, Marcus Lynn, Alan Cleary, Aidan Finnegan, Shane Hughes, Carol Lynch, John Stanley, Karl Picard, Ronnie Bennett, Tom Thornton, Brendan McAuley, Aidan Flynn, Fiona Luciani, Thomas Handrick.
<b>Secretary</b>	Justin McNally – Customs Division – Revenue
<b>Date of Meeting</b>	27 March 2024
<b>Venue</b>	Bishop Square Conference Room
<b>Introduction</b>	The Chair welcomed everyone to the meeting in person and also online.  The minutes of the last meeting of CCC held on 11 December 2023 were approved.
<b>Customs IT Developments – Presentation by Carol Ann O’Keeffe (Revenue)</b>	<p><b>PoUS</b> – EU central system – now live. Some initial problems but now working. It is now an electronic environment only in IE. Low usage in IE.</p> <p><b>NCTS-P5</b> – has gone live – some initial issues with messages going across the common domain and our supplier is working on resolving. Whilst some trade has transitioned from P4, it may be beneficial for trade to delay transition until the P5 issues have been fully resolved.</p> <p><b>NCTS-P6</b> – survey completed by COM on countries that are going to opt in for the S&amp;S element. We have indicated our intention to do so. However, take up is low with only eastern European countries signed up to date. Therefore, if MSs where the transits originate (such as NL, BE and FR) do not sign up then there will be little benefit for inbound transits and no benefit for outbound transits. If businesses would like full benefits maybe trade representative bodies should contact counterparts in OMS to encourage to opt in.</p> <p><b>ICS2-R3</b> – Maritime – first outreach webinar held last week. Low impact in Ireland because of low level of 3<sup>rd</sup> country maritime traffic into Ireland. Systems caters for multiple filing. Next phase is ‘roro’. We are in discussion with COM on dates. There are new data elements – buyer &amp; seller and 6-digit CN code. We are of the view that this will be challenging for EO who currently submits the ENS as there is no multiple filing in RoRo. We will engage with trade and COM in relation to this.</p> <p><b>AIS</b>. No issues.</p> <p><b>AES</b> – working well. The main issue is the level of open movements on the system. This is where all of the steps in the export process are not being completed.</p> <p><b>Export – Arrival at Exit – Confirmation of Exit</b>. Where the steps/messages are not followed sequentially, it means the export procedure cannot be completed correctly resulting in non-compliance issues by the parties involved in the export procedure.</p>

	<p>We held a <a href="#">seminar with trade</a> – have explained the issue and the action required.</p> <p>We intend regularising historical declarations and will be communicating with all those involved in the export procedure. We will then move from an education focus to a compliance focus.</p> <p>Tom Thornton point on that the PBN is working well but also raised the Issue with the Air Transit cases.</p>
<p><b>Update on UK Developments from Department of Agriculture, Food, and the Marine (Paul Whelan)</b></p>	<p>31 January up to 24 March Total GB Health Certs issued - 9,757 of which 7,946 are GB exports (81.44%) and 1,811 are transit certs (18.56%)</p> <p>Looking at the out of core hours (9am-5:30pm) about 18% to 20% of certs are being signed off outside core time.</p> <p>Education phase currently underway in the UK. We are getting feedback on issues with the certs and are addressing those issues as they arise.</p> <p>Next phase will be 30 April. DAFM will hold a webinar in mid-April on the changes.</p>
<p><b>UK Developments Celine O’Neill</b></p>	<p>New process went live on 30 January and is running smoothly after a small number of issues in the first few days. Communication between each party in supply chain is vital for smooth process.</p> <p>UK are not doing checks at western ports as physical infrastructure is not currently in place. Infrastructure at west coast ports is not now expected until Spring 2025.</p> <p>From 30 April, documentary and checks will commence based on a risk assessment. This is of particular importance when moving goods EU-GB-IE. Checks for goods arriving at short straits seaports will take place at Sevington.</p> <p>In relation to the Windsor Framework and the recent UK Government command paper, there are no changes to the EU export requirements. For NI goods moving via IE, an NI indirect export declaration is required and the MRN of which should be included in the PBN.</p>
<p><b>EU Developments</b></p> <p><b>Carbon Border Adjustment Mechanism (CBAM)</b></p>	<p>CBAM Transitional Period is from October 2023 – December 2025. We had identified 270 potential CBAM declarants in September 2023. This has since increased to 319.</p> <p>There is a requirement to submit quarterly CBAM reports into the CBAM Transitional Register. 213 declarants have submitted their reports. 106 applied for and were granted an extension by the Commission.</p> <p>Webinars with IBEC and upcoming webinar with IIFA. Regular contact between Revenue (CBAM Competent Customs Authority) and the EPA (CBAM Competent Authority).</p> <p>There is no further information from the Commission with regard to how CBAM will operate in Northern Ireland. The UK are planning to introduce their CBAM in 2027.</p>
<p><b>Customs Reform Package Celine O’Neill</b></p>	<p>No major update on Customs Reform developments and so far only approx. 65 out of the 260+ articles have been discussed. The Belgian Presidency is proposing extra</p>

	<p>meetings/discussions to speed up the process. The EU Parliament voted on their amendments to the proposal during their Plenary session on 13/14 March.</p> <p>A High-Level seminar focussed on the proposed EU Customs Authority will take place in April. Revenue has begun discussions with DETE on the proposal to remove the €150 de minimis threshold as this is more of a trade policy question.</p>
<p><b>Customs Operational Forum (Brenda Hearn - IPFMD)</b></p>	<p>Brenda gave an outline on the Forum that has been established in Dublin Port.</p> <p>The forum commenced in January 2024 and has since met 3 times. Terms of Reference for forum have been agreed which is to deal with systemic, evidence based operational issues. The forum is still open to any new members who would like to join. Most of the issue raised relate to Dublin and Rosslare Ports but the group are happy to deal with other operational areas as needed.</p> <p>Work has been completed in a number of areas. The Helpline messaging bypass has proven more complicated than anticipated but will be completed shortly.</p> <p>The inter-agency working group comprised of staff from Revenue, DAFM and HSE have worked through a number of operational issues and meet regularly. Work is underway to improve driver experience in T11 including infrastructural improvements, guidance, and signage. Meeting of the Forum will be Bi-Monthly and next one is due to be held in May 2024.</p>
<p><b>Concerns / issues of members</b></p>	<p>Some concerns brought up:</p> <ul style="list-style-type: none"> <li>• In Agriculture area why the INIS system is used.</li> <li>• Issues with the INIS system.</li> <li>• Communication with DAFM.</li> </ul> <p>The Chair said we would contact DAFM for a reply and send to CCC members.</p> <p>There were concerns that CBAM was going to increase the admin burden for businesses due to level of detail required for reports.</p> <p>Speed of the Reform Package was a concern.</p> <p>The issue of the De Minimis threshold was raised, and a comparison made to other countries where the value is actually increasing.</p> <p>Feedback thanks the creation of the Forum as it helps with communication.</p>
<p><b>AOB</b></p>	<p>None</p>
<p><b>Close and Next Meeting</b></p>	<p>Meeting was finished and all were thanked for attending.</p> <p>Next meeting – End of Quarter 2 of 2024.</p>