

Meeting topic**Customs Consultative Committee****Attendees**

Florance Carey – CCC Chair - Revenue Commissioners
Lynda Slattery - Revenue Commissioners
Declan O'Dalaigh - Revenue Commissioners
John O'Leary - Revenue Commissioners
Joe McBride - Revenue Commissioners
Maureen Dalton - Revenue Commissioners
Breda Kennedy - Revenue Commissioners
Carol Ann O'Keeffe - Revenue Commissioners
Cormac Gilhooly - Revenue Commissioners
Denis Sheehan - Revenue Commissioners
Donal Flannery - Revenue Commissioners
Helen Brennan - Revenue Commissioners
Helen North - Revenue Commissioners
James Hendicott - Revenue Commissioners
Patricia Reddan - Revenue Commissioners
Patrick Roche - Revenue Commissioners
Paul Hearty - Revenue Commissioners
Paul Wynne - Revenue Commissioners
Ray Ryan - Revenue Commissioners
Tom Talbot - Revenue Commissioners
Aisling Carney - American Chamber of Commerce Ireland
Carol Lynch - BDO
Jonathan English - Bord Bia
Emma Kerins - Chambers Ireland
Berney Fallon - Comex Mc Kinnon/Irish Grain & Feed Association (IGFA)
Dave Browne - Customs-IT
Louise Byrne – Dept of Agriculture, Food and the Marine
Eddie Burke - Dept of Transport
Alan Hall - Dept of Finance
Anne Barry-Reidy - Dept of Finance
Tony Hunt - Dept of Finance
Alma Ni Choigligh - Dept of Foreign Affairs
Keith Kelly - Dept of Taoiseach
Paul McMahon - Dept. of Business, Enterprise and Innovation
Deirdre Webb - Irish Grain & Feed Association (IGFA)
Giles O'Neill - Enterprise Ireland
Aidan Flynn - Freight Transport Association
Jim Copeland - Hardware Association Ireland.
Jennifer Wallace - ibec
Pat Ivory - ibec
Stephen Tracey - ICT Ireland/ibec
Derek Dunne - Institute of Chartered Shipbrokers Ireland (ICS)
Nicky Duggan - Intel
Eugene Drennan - IRHA Irish Road Haulage Association
David McArdle - IRHA
John Nolan - IRHA
Paul Lynam - Irish and British Chambers of Commerce

	<p>Stephen Cummins - Irish Assoc. of International Express Carriers (IAIEC) Ann Marie O'Brien - Irish Exporters Association (IEA) Simon McKeever - Irish Exporters Association (IEA) Seamus Kavanagh - Irish International Freight Association Tom Thornton - Irish International Freight Association David Putt - Irish Ship Agents Assoc. Emma Ormond - Primark Ronnie Bennett - Primark Liz Thomas - Skillnet Ireland</p>
Apologies	<p>Rory Donnelly - Comex Mc Kinnon Claire Hayes Curtin - Dept of the Taoiseach Manus Rooney - Enterprise Ireland</p>
Secretary	<p>David O Mahony – Brexit – Customs Division, Revenue</p>
Date of meeting	<p>23 Sept 2020</p>
Venue	<p>Virtual Meeting via Skype for Business Dublin Castle – Conference Room 2</p>
Introduction	<p>Chair welcomed the group and noted that the intention of the meeting was to give an update on the latest Brexit developments and the Automated Import System (AIS) which is on track for release on 2 November. She highlighted that it was likely to be a busy few months ahead particularly given the additional concerns caused by COVID -19. She stated the importance for businesses to ensure that they are Brexit ready. While the final EU-UK agreement is yet to be decided, we are certain that the UK will become a 3rd Country from 1st Jan 2021 and customs declarations will be required to move goods to, from and through the UK. There is still time but it is essential that businesses act now. Steps include - Register for an EORI number, consider who will make the customs declarations, consider the financial aspects and know and communicate with your supply chain.</p>
Item 1: Adoption of minutes	<p>The previous minutes were adopted.</p>
Item 2: Update on AIS; Technical Update (John O'Leary)	<p>John O'Leary from the Revenue eCustoms team described how the 2016 Union Customs Code had created a new customs world. The AEP system was built on older technology and it wasn't possible to refresh it. The new AIS system will cover the new declarations and has the capacity to cater for the predicted increased volumes after Brexit. His key message was that AIS will go live at 9 am on 2 November. It will not be possible to use AEP for Imports after that date.</p> <p>All indications are that robust, functional software packages are available from the Customs software providers. There has been a public test environment available since April and testing has proceeded with no serious issues. One additional element of note is that the system has an AIS trader portal, which is a set of screens which will allow a trader key in a Customs declaration.</p> <p>Systems helpdesk to support AIS environment - UCCITDev@revenue.ie</p>

<p>Supports Information (Declan O’Dalaigh)</p>	<p>Declan O’Dalaigh from the Revenue Customs Procedures team outlined the extensive engagement that has taken place this year to ensure traders are ready for 2nd Nov.</p> <p>There is a dedicated email address for queries: ucc-cmu@revenue.ie</p> <p>They are welcoming any contact by those impacted by AIS and are happy to arrange one to one meetings if requested.</p> <p>There is also an AIS mailing list. For the latest updates on AIS, join the AIS mailing list: aismailinglist@revenue.ie</p> <p>Automated Import System (AIS) - Presentation</p>
<p>Item 3: Update on Brexit and related matters</p> <p>Infrastructure (Lynda Slattery)</p> <p>Information Technology (Carol-Ann O’Keeffe)</p> <p>Trader Engagement (Ray Ryan)</p>	<p>Lynda Slattery from the Revenue Brexit team highlighted how the current models of moving goods freely to, from or through the UK won’t apply from 1st Jan 2021. Ireland’s national response has been a coordinated approach, centrally driven for a joined up solution to minimise disruption at ports and airports. The government have outlined this approach in the recently published Brexit Readiness Action Plan.</p> <p>Significant new physical infrastructure will be in place in Dublin and Rosslare by the end of this year to allow DAFM, HSE and Customs to carry out the new regulatory controls. Much of this infrastructure is already in place today. Revenue will be conducting system and site testing in Q4 2020.</p> <p>Lynda advised traders to get informed and take necessary steps. Information and supports are out there.</p> <p>Revenue’s new Customs RoRo Service is there to facilitate and maintain the Just in Time (JIT) business model which is essential for businesses. It will involve the pre-lodging of customs declarations and linking them in a single Pre-Boarding Notification (PBN) per vehicle.</p> <p>During the development of this service Revenue has engaged through information session with haulage bodies, brokers and software houses.</p> <p>The Customs RoRo Service will be available on Revenue Website.</p> <p>It will consist of 3 functions:</p> <ul style="list-style-type: none"> • Pre Boarding Notification (PBN) • Channel Look Up Facility • Parking Self Check In Facility <p>You will need the MRNs for all declarations, for all goods and this will go into virtual envelope i.e. the PBN. This is similar to the French SI Brexit and UK GVMS systems.</p> <p>You will only need one PBN per vehicle or trailer for the journey. A PBN is required for both Inbound and Outbound journeys.</p> <p>Ro-Ro customs service - Presentation</p> <p>Revenue’s communication activity with traders has ramped up in the last few months, 90k letters were recently sent to traders with the message - Take action now. This is being followed up with direct calls to 14k businesses where they have been identified as being most affected by Brexit due to their volume</p>

**Clear Customs
Update (Liz Thomas
- Skillnet Ireland)**

of UK trade. The Outreach Teams offer guidance and support to assist businesses to be as ready as possible by 1st Jan.

Ray outlined the key actions required to be ready for this date:

- Register for an EORI with customs
- Consider who is lodging the customs declarations?
- Have a supply chain conversation

Clear Customs training covers the completion of customs declarations. The training is now fully online, combining training content in a downloadable app alongside weekly live virtual classrooms with a trainer. The programme is 5 weeks in duration, culminating in a final exam. Successful participants are awarded a Level 6 (10 credits) Certificate in Customs Clearance Procedures accredited by IT Carlow.

The training is free to eligible businesses – find out more at www.clearcustoms.ie

Launched on 9 Sept and has an upper limit of 2,800 places available on the programme for this year.

More than 1200 businesses have already applied for places on the programme. The majority of applications to date coming from three sectors:

- Transport/Haulage/Freight Forwarding/Customs Intermediary Sector
- Retail
- Manufacturing

She urged businesses to avail of this free training.

**Guarantees,
Authorisation and
Simplifications
(Breda Kennedy &
Paul Hearty)**

Breda Kennedy from the Revenue Procedures team gave a brief overview of Special Procedures and Comprehensive Guarantee. These are all currently available and in use by businesses who have 3rd country traffic and will be of interest to other businesses who trade with the UK.

The Revenue website has detailed information. If you think these procedures will be beneficial and you want to have these in place by 1st Jan you need to get in touch with Revenue now.

Special Procedures - revcep@revenue.ie

Temporary Admission- customsreliefs@revenue.ie

Comprehensive Guarantee - compguarantee@revenue.ie

Paul Hearty from the Revenue Procedures team went through a summary of the AEO process and Customs Simplifications. He outlined the application, decision and management process associated with AEO. There is ongoing monitoring by Control Officers to ensure continued adherence to terms and conditions of authorization.

Queries to email address aeo@revenue.ie

[Special procedures, comprehensive guarantees, simplifications and AEO - Presentation](#)

<p>VAT Issues (James Hendicott)</p>	<p>James Hendicott from Revenue’s VAT Legislation team outlined the primary VAT changes based on the full implementation of the Withdrawal Agreement and IRL/NI Protocol. He went through the changes to be made to the Finance Bill regarding Brexit.</p> <p>Detailed notes of this were circulated to the group.</p>
<p>Excise Issues (Denis Sheehan)</p>	<p>Excise taxpayers are a relatively small group. Denis Sheehan’s, from the Revenue Excise Legislation team, main message was that Revenue operates a close relationship between Excise traders, particularly the tax warehouse keepers, and Revenue Control Staff. Revenue notified traders as to what will be required by them to continue trading with UK in as seamless way as possible. There is no change for trade between ROI and NI. EMCS and Duty Suspension arrangements will continue. All the previous points made regarding goods applies to excisable products as well.</p> <p>Denis’ team is available for further consultations.</p>
<p>Agri-Food Goods Louise Byrne – (Dept of Agriculture, Food and Marine)</p>	<p>Louise Byrne from the Dept. of Agriculture, Food and the Marine, went through the changes that will take place from 1st Jan 2021. There will be new SPS requirements which will apply to trade with Great Britain, regardless of whether there is a Trade Agreement.</p> <p>DAFM, in conjunction with other Government Departments and Agencies, has been preparing for Brexit for a number of years. Businesses need to get ready for these changes.</p> <p>There are a number of decisions that businesses need to make now for example who will be responsible for a consignment and make sure that person is registered with DAFM and on TRACES.</p> <p>Louise had been asked specifically to address Seals -</p> <p>Seals should only be broken by an official. If they are broken by other entities this will necessitate a full check to make sure these goods have not been substituted.</p> <p>If the seal is broken by an official authority for example the UK Border Force then a new seal should be applied by the official authority and the OA should supply a signed and stamped document saying that they broke the seal and confirming the identity of the new seal that has been applied.</p> <p>DAFM will raise this issue with authorities in UK.</p> <p>Louise also covered ISPM 15 Wooden Packaging Material.</p> <p>Any wood packaging from non-EU countries must be treated and stamped with ISPM 15 on the side. From 1st Jan this will apply to goods shipped to and from the UK. There will be no derogation on these requirements.</p> <p>Anyone trading with the UK will also have to be aware of UK Gov requirements and will need to be able to comply with these requirements.</p> <p>Ireland along with four other EU MS had concerns about SPS controls on the Landbridge. A proposed EU legislative amendment is in the pipeline and she expected the solution would be legally operable by end of Dec. It involved the use of other information systems for example NCTS rather than further notification burden through TRACES.</p>

<p>Enterprise Ireland Update Giles O Neill</p>	<p>High risk products transiting would still have to be notified on TRACES. In discussion with MS to get them to share our approach in light of the amendment and to see their approach to Transit. Then will communicate with stakeholders.</p> <p>Brexit update - Department of Agriculture, Food and the Marine - Presentation</p> <p>Enterprise Ireland has been working extensively to ensure that Brexit readiness is a priority for their clients and have been reviewing preparations with these companies.</p> <p>Giles outlined the new 20m Euro stimulus package available to allow companies to recruit staff to work in customs procedures in businesses.</p>
<p>4. Briefing by members on recent developments and current concerns</p>	<p>Questions included in Appendix 1</p> <p>There was a brief discussion on the need for fast daily direct ferry service to the Continent.</p>
<p>Item 5: AOB</p>	<p>Revenue said they would endeavour to answer any outstanding questions from the meeting as quickly as possible.</p>
<p>Item 6: Date of next meeting</p>	<p>Chair proposed a meeting for 13th Nov</p>

Appendix 1 - Questions and answers from meeting.

Status of the AIS system?

All indications are positive and that Revenue and trade are on track for the live release on 2 November.

When can we use/work with AIS to get used to it? Is there a demo version?

John O Leary said that some software developers had given access to their customers. He noted that there are functioning packages out there now and said businesses needed to talk with their software provider to ensure that they would be ready.

Where will the Customs RoRo Service be available on the Revenue website?

Initially the link will be on the front page of the Revenue Website. This will take you into the Customs RoRo Service and the 3 functions are within that. It is not accessed via ROS, so no digital cert is required.

Why don't Revenue automatically register businesses for EORI?

This option was explored but as the EORI registration is only the first step on the journey having an EORI number allocated is not really getting you ready for Brexit. You need to take the other steps which Ray outlined. The current process also allows us to identify and target businesses who do not appear to be engaging.

Have Revenue linked in with HMRC to ensure the compatibility of the two systems?

Yes with HMRC and colleagues in France Customs. There are still some questions which the HMRC have not confirmed for example which UK ports will operate GVMS. Revenue will share information as soon as it becomes available with trader representative bodies.

When will the Customs RoRo Service be available?

It will be available closer to the end of the Transition Period. Revenue will inform trade where available and when.

Will the Webinar cover valuations?

Yes on day 2.

Is Centralized Clearance in place?

EU Centralized Clearance system not in place until 2023. SASP will transition into Centralised Clearance.

What is the number of AEO?

There are now 271 AEO Authorisations issued by Revenue, this is since AEO went live in 2006. For 2019 and 2020 to date, 142 applications for AEO status have been received.

What are some of the issues preventing companies getting AEO?

Fairly stringent conditions must be satisfied and business must have in depth customs expertise.

Is a guarantee required for Transit if FTA agreed between EU and UK?

If using NCTS then yes.

Can a company get AEO status if it has previously never traded with a 3rd country and only UK?

Yes businesses can apply for and be granted AEO status if they satisfy the criteria. The AEO status will come into effect when they commence customs activity.

Temporary exports - is the duty on service rendered? Inward/Outward Processing?

Go out under OP authorisation and can come back into any MS, duty charged on processing work (value added) this discharges OP.

For excisable goods going to UK and through UK to EU states after 1st how will EMCS apply?

EMCS will no longer apply when UK leaves the EU. UK will have their own EMCS system but it is not related to EU EMCS system.

So EMCS is not a factor here although EMCS will still be required for trade with NI.

What about excisable goods going on Landbridge?

This will require a mix of common transit and EMCS. EMCS is applicable as the movement is between two MS and the portion of journey in UK will use Transit.

For goods imported by a UK company where duty and VAT is accounted for at the border on arrival then delivered to Irish customer with bonded warehouse. Can you split the entry so duty and VAT can be accounted for by UK company (who will be VAT Reg in Ireland) and Excise can be accounted for at customer's warehouse?

The treatment afforded to the goods on their arrival at the port of import in Ireland depends on the customs procedure code that's entered in the customs import declaration.

Is there a summary of VAT changes?

The Omnibus Bill from 2019 is still available online. The 2020 has not progressed through the Oireachtas yet so isn't available.

Will there be a Green Lane at UK ports for Irish trucks?

As far as we are aware there will not be a green lane for Irish trucks in UK ports.

Will all Health Certs need to be submitted to Revenue and DAFM?

Health Cert need only be submitted to DAFM.

Do I need a separate Transit Declaration for a load of meat which is going to different final places?

This depends on where the Transit ends – if ended immediately on arrival in say FR then one Transit Declaration will cover. If you intend on bringing to separate individual authorised consignees, then an individual transit is needed.

As making customs declarations will be new to so many how will Revenue deal with errors?

Some errors will lead to delays and Revenue would encourage people to get as much right as soon as possible to ensure the correct routing. Where there are issues, Revenue will be mindful of the compliance history of the trader.

Can Revenue put the UK on as non-EU country to help people learn to use the new AIS system?

No. All EU IT systems are linked so it is not possible to test in live systems.

Can we have a test run through ports with truck/ferries to simulate traffic flow?

Yes there will be simulations.