

Meeting Topic	Customs Consultative Committee
Attendees – In Person	Revenue Commissioners – Florance Carey (Chairperson), Declan O’Dalaigh, Celine O’Neill, Justin McNally (Secretary) John Dawson - IIFA Nicky Duggan - Intel Pat Ivory - IBEC Dave Browne – Customs IT Department of Foreign Affairs – Cahal Sweeney, Aileen Murray
Attendees - Virtual	Revenue - Carol Ann O’Keeffe Department of Agriculture, Food, and the Marine – Sally Hare – Rob Doyle Department of Transport – Eddie Burke Bord Bia IGFA InterTradelreland BDO Irish Exporters ICT Ireland IAIEC ICS IRHA International Trade Institute
Secretary	Justin McNally – Customs Division – Revenue
Date of Meeting	23 February 2023
Venue	Bishop Square Dublin – Conference Room
Introduction	<p>The Chair welcomed everyone to the meeting in person and also online.</p> <p>The minutes of the last meeting of CCC held on 2 December 2022 were approved.</p> <p>The Chair briefly discussed the pre-Christmas outage of the AIS system and apologised for the outage and the impact that it had on business at such a busy time of the year and thanked members for their assistance and patience in managing the issue. The Revenue IT team have identified the issue and have implemented procedures to prevent a reoccurrence. Work on correcting any resulting outstanding issues is ongoing.</p>
CCC Membership Format	<p>First item discussed was the re-draft of the membership criteria on foot of the questionnaire that was sent out to members in advance of this meeting.</p> <p>On Question 1 to have ‘hybrid meeting with in-person and virtual attendees contributing’. Discussion with attendees agreeing that hybrid</p>

	<p>meetings are excellent and would like this option to continue. However, members agreed that an in-person meeting would be very useful also. Members suggested having 1 meeting in the year that is in-person only. Agreed to resurvey members on this option.</p> <p>On the question of frequency, the overall opinion is to have 4 meetings per year.</p> <p>On question 3 regarding meeting attendance. The results of the survey were split evenly. Consensus was that to keep the discussions at a strategic level, contributions should be made through representative bodies. So while attendees could increase by increasing virtual attendees, questions and contributions should only come through the designated members. This is essential to maintain the consultative purpose of the CCC.</p> <p>Action: Revenue to issue another survey on Question 1.</p> <p>Action: Revenue to draft revised membership rules based on discussion and survey and circulate to members in advance of next CCC</p>
<p>Customs IT Developments– Presentation by Carol Ann O’Keeffe (Revenue)</p>	<p>Firstly, in regard to the AIS outage in December which occurred due to database maintenance issues, procedures are now in place to ensure this maintenance work is done on a continuous basis mitigating the possibility of this issue recurring. Revenue expressed appreciation for stakeholders’ patience in dealing with the outage.</p> <p>Fallout from the outage is being handled by dedicated teams in Revenue including one team engaging with declarants who had ‘in flight’ declarations. The temporary manual procedure introduced to handle urgent refunds has now been replaced by a system solution. Traders were advised that they can now amend/invalidate historical declarations and, where relevant, apply for a refund through AIS in the usual manner.</p> <p>Revenue is upgrading the AIS customs accounting system on 1 March. This upgrade will allow trade to automate the generation of accounts reports using a newly developed API. Alternatively, trade can access the new service</p>

and generate and download reports based on parameters they input.

Revenue is introducing the EU Customs CERTEX Single Window on a phased basis with the final phase going live on 28 February. This phase will involve validation of the CN code and the quantity at the time of presentation of the goods. On the quantity management, CERTEX does not allow for any tolerance –

An example of this is where the CHED has .9kg and the declaration has 1kg, this would fail as there is .1kg over the stated weight on the CHED. Recent analysis shows that there are consignments that will fail the validation once we go live. To mitigate this Revenue are engaging with those traders to minimise delays at clearance.

AES is scheduled to go live on the 21 March 2023. We were originally scheduled to go live in January, but the EU introduced some mandatory changes to the specifications which resulted in a change to our implementation date.

ICS2 – R2 for general air cargo is scheduled to go live on the 1 March 2023.

NCTS-P5 is scheduled to go live in August.

Question from Customs IT rep regarding the interactions of AEP and AES. As the systems are independent of each other there are no dual running issues. Where an export declaration is submitted to AEP during the transition period the exit should be notified to us via the manifest into AEP. Where an export declaration is submitted to AES during the transition period the notification of exit should be notified to Revenue via AES using the MRN.

Revenue will have some temporary solutions in place during the transition period for trade who cannot comply with this requirement.

<p>Carbon Border Adjustment Mechanism (CBAM) – Presentation by Declan O’Dalaigh (Revenue)</p>	<p>The Commission and the Parliament finalised the provisional text of the CBAM Regulation on 20 December 2022. Key decisions included</p> <ul style="list-style-type: none"> • Agreement of the transition period - 1st October 2023 – 31st December 2025 • De minimis of €150 • Inclusion of hydrogen • Implementation using a hybrid model. <p>Next Steps</p> <p>Formal Agreement</p> <p>It is expected that the CBAM Regulation will be formally ratified by the end of Q1 2023, once the Emission Trading Scheme (ETS) aspect has been signed off. The current EU ETS allowances features daily auctions. The need to set a clear price for CBAM certificates makes a daily publication excessively burdensome and confusing for operators, as daily prices risk becoming obsolete upon publication. Discussions are ongoing to move publication of CBAM prices to a longer basis e.g. weekly basis, that would accurately reflect the pricing trend of EU ETS allowances released into the market and pursue the same climate objective.</p> <p>Outreach Programme</p> <p>It is expected that the EPA will be appointed as the National Competent Authority (NCA). However, this has not occurred as yet. When the NCA is appointed, Customs Division will agree a joint approach for a Trader Outreach programme with them. Based on analysis for 2022 declarations, it is expected that approx. 220 traders will be impacted by CBAM. These importers will have to report quarterly, to the Commission, on their CBAM imports from 1 October 2023 in the transition phase. They will not have to register as an authorised CBAM declarant or purchase the necessary CBAM certificates until the 1 January 2026.</p>
<p>Concerns / issues of members</p>	<p>Members raised the possibility of developments in relation to the proposed Red and Green Lane in Northern Ireland and whether this posed a risk in terms of competition for Irish traders. Revenue outlined that based on the information in the public domain, goods destined for IE i.e. the red lane, would be subject to the same checks as goods arriving through IE ports / airports. There are EU staff in</p>

	<p>NI supervising the control regime and the recent data sharing arrangements with HMRC will make this oversight more effective. As soon as concrete information on proposals emerge, Revenue will analysis them and provide as much information and assistance as possible to Irish businesses.</p> <p>Members also raised issues regarding goods being exported via NI to the UK. They agreed to supply additional information to Revenue on the issue for follow up with HMRC.</p> <p>Issue in regard to the Northern Ireland Agreement and the operation of CBAM for steel was queried by member of the IRHA and what effect it will have in the future. Revenue said that it is hoped that the UK will have a similar mechanism to the CBAM and that the standards would align. Also, to note there are ongoing discussions at EU level in regard to Northern Ireland and the operation of CBAM.</p>
AOB	<p>Discussion on the publishing of Training Courses for consideration in relation to Customs Competency as provided for under Article 27 of the UCC.</p> <p>Revenue does not approve Customs courses. However, Revenue proposes listing the state agencies that certify courses in Ireland e.g. QQI. This will allow businesses check these websites for Customs courses. If there are other approval bodies, other than the QQI, details should be sent to CCC secretary for listing on the website.</p>
Close and Next Meeting	<p>Meetings are to be increased to 4 times a year so next meeting will be in Q2.</p> <p>If members have any item to discuss, please email CCC secretary with details for inclusion on the agenda.</p>