

Meeting Topic	
Customs Consultative Committee	
Attendees – In Person	<p>Revenue Commissioners – Florance Carey (Chairperson), Declan O’Dalaigh, Carol Ann O’Keeffe, Celine O’Neill, Ronan Gill, Simon Ebonyi, Siobhan Gerrard, Justin McNally (Secretary)</p> <p>Brian Murphy, Pat Ivory, Ger Murray, Zandra Horgan, Seamus Kavanagh, Paul Whelan, Colm Conlon, Cahal Sweeney, Aisling O’Leary, Carol Lynch, Kasey Treadwell, Tom Thornton.</p>
Attendees - Virtual	<p>Revenue – Emma Dooley, Keith Hannon</p> <p>David Putt</p> <p>John Nolan</p> <p>John O’Loughlin</p> <p>Klaudia Dudzinska</p> <p>Marcus Lynn</p> <p>Paula Monagle</p> <p>Ronnie Bennett</p> <p>Shane Hughes</p> <p>Stuart Mathieson</p> <p>Alan Cleary</p> <p>Stephen Tracey</p>
Secretary	Justin McNally – Customs Division – Revenue
Date of Meeting	11 December 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 5 October 2023 were approved.</p> <p>https://www.revenue.ie/en/customs/documents/ccc/ccc84.pdf</p> <p>Florance apologised for the disruption that the systems issues are causing for trade and outlined the measures that Revenue are taking to stabilise the system.</p>
Customs IT Developments – Presentation by Carol Ann O’Keeffe (Revenue)	<p>Carol Ann gave a brief update on the status of the Transit releases. Phase 5 will go live in early 2024 and the date will be supplied in January 2024. The Commission is conducting a survey of MS in January 24 in relation to MS approaches to Phase 6 of the NCTS. Revenue will share the results of this survey with trade when they are available. ICS2 for maritime traffic is scheduled to go live in June 2024. We have proposed a separate go live date for RoRo of January 2025 to September 2025 and are waiting on a response.</p>

GET READY FOR ICS2



3 June 2024
Start of ICS2
Release 3

Member States' customs authorities must be ready



Step 1

3 June 2024
4 December 2024

Maritime and inland waterway carriers



Step 2

4 December 2024
1 April 2025

Maritime and inland waterway house level filers

Step 3

1 April 2025
1 September 2025

Road and rail carriers

Remarks/Questions

Pat Ivory asked for advance notice when live releases are postponed. He said that the notice period for the deferring of NCTS P5 wasn't sufficient time for businesses to make changes to their procedures. He also offered IBEC members assistance with testing new systems. Revenue apologised for the short notice which was due to issues that arose at the last stage of testing. Revenue will take this suggestion on board and will work with trade to ensure there is sufficient time to adjust.

John Nolan asked about AES system issues. Revenue explained that as AES and AIS are on the same IT platform, issues in one system can impact the other.

Customs Reform Package (Celine O'Neill)

Revenue noted that technical discussions on the reform proposal have continued under the Spanish Presidency but that no significant progress has been made since the last CCC. The incoming Belgian Presidency has indicated that they may take a different approach to the discussions that may allow the process to speed up. Ireland is still concerned about the direction of some aspects of the Proposal including how information will be provided to the EU Data Hub. Revenue would welcome trade views on the proposal from members so that we are aware of the trade perspective. In response to a request from CCC members, Revenue indicated a willingness to have a dedicated CCC on the Reform Proposal in early 2024.

The IIFA outlined their concerns that Irish trade will be disproportionately affected by the proposal given the type of trade and size of businesses when compared to continental EU. Members asked if SPS products are included in the proposal and if this could lead to a reduction in the level of checks. Revenue said that it thinks that there is limited scope for inclusion of SPS simplifications with the proposal and it is aimed more towards other product safety standards, licensing requirements etc. On this issue DAFM outlined their willingness to put forward requests to reduce the level of checks required for low-risk composite and shelf stable products under the current legislation. However, they cautioned that this would require robust business cases to be provided to them by trade in the first instance. DAFM undertook to share additional information on this process with the Members.

Update on UK Developments from Department of Agriculture, Food, and the Marine (Paul Whelan)

Paul gave an update on the developments on the DAFM side and explained some points on the Export Health Certification application processes: Due to the complex nature of certification, there are different certification processes for:

- Meat & Meat Products
- Dairy & Dairy Products
- Animal By Products

The advice for trade is to engage with their local DAFM supervisory team to work through the process needed of certification and to attend training on Export Health Certification for their commodity.

Meat & Meat Products Certification Process

- EU TRACES system is the IT system for applying for and generating export health certificates for animal products
- Food producer (FBO) to submit a Certification Schedule to DAFM supervisory team - SAO/VI the week before the Export Health Certificates is required.
- FBO submits Part I application for certification on TRACES with all supporting documentation -12-24 hrs in advance of certification requirement
- FBO should focus on ensuring Certification take place within core hours – **09.00-17.30.**
- If FBOs require out of core hours certification they must make a business case and request same from DAFM supervisory team.
- Consideration of out of hours certification will be based on most efficient and sustainable use of resources, based on following out of hours windows:
 - **07.30-09.00 and 17.30-22.00.**
- No certification service available prior 07:30 or after 22.00
- Weekends: Limited service available on Saturday morning. No service available on Sunday.

Dairy Export Health Certification Process

- EU TRACES system is the IT system for applying for and generating export health certificates for animal products
- FBO sends notification e-mail to the dedicated Milk Policy Division (MPD) email address notifying them of the application.
The email must include:
 1. FBO point of contact details.
 2. The certificate numbers/ a direct link to the certificate.
 3. Estimated date & time of departure.
 4. List of documentation attached to TRACES application.
- FBO should focus on ensuring Certification take place within core hours – **09.00-17.30.**

Animal By Product Export Health Certification Process

- EU TRACES system is the IT system for applying for and generating export health certificates for animal products
- Exporter notifies the dedicated admin ABP email inbox of upcoming exports 48 working hours in advance.
- FBO submits Part I application for certification on TRACES.
- FBO should focus on ensuring Certification take place within core hours – **09.00-17.30.**

<p>Border Operating Target Model (Celine O’Neill)</p>	<p>Revenue recalled the information provided at the last CCC on the proposed UK changes that will come into effect on 31 January 2024. These include:</p> <ul style="list-style-type: none"> • Pre-lodgement of customs declarations. • Use of the Goods Vehicle Movement System (GVMS) when moving goods by ferry. • The need for a UK Government account to access GVMS. <p>Revenue clarified that the new requirements apply to vehicles checking in for ferries after midnight on 30 January 2024 and that hauliers should not arrive at Irish ports without a valid Goods Movement Reference (GMR) or they will be refused boarding and asked to leave the port.</p> <p>The IIFA advised the group that the GVMS system is less flexible than the Irish system and requires details of changed vehicles or ferries to be updated by the haulier. If these details are not correct you will be refused boarding.</p> <p>Revenue reiterated their intention to continue to engage with the UK in advance of the changes particularly in relation to the vehicle/ferry details, provision of a helpline for Day 1/Week 1, and some detail on fallback arrangements should issues arise in the early days of implementation.</p>												
<p>EU Developments</p> <p>Carbon Border Adjustment Mechanism (CBAM) (Ronan Gill)</p> <p>Electric Vehicles Origin (Emma Dooley)</p>	<p>Ronan gave a brief on the current situation on CBAM and indicated that there are some IT issues with the reporting platform. Revenue is working on it and are confident it will be working by January.</p> <p>CBAM will not affect NI and information will issue shortly regarding trade with NI. Pat Ivory thanked Revenue and the EPA for their recent participation in an IBEC webinar on CBAM.</p> <p>.....</p> <p><u>Brief Introduction</u></p> <p>At the last CCC Emma gave an update on Electric Vehicles. Since then, the European Commission has brought forward a proposal for an extension of the current rules to 31 December 2026. This proposal is now under consideration by Member States and will be subject to Council approval.</p> <p>If and when the proposal is approved and a joint decision taken by the EU and the UK to amend the Trade and Cooperation Agreement, operators will be notified accordingly.</p> <p>It is important to note that:</p> <ul style="list-style-type: none"> • This proposal is a once-off extension of the current rules without the possibility for further extension. • The Commission will engage with the battery industry to encourage scaling up of production to meet this timeline. • It will be essential that operators continue to engage with all elements of their supply chains with the updated timeline in mind. <table border="1" data-bbox="416 1608 1463 1995"> <thead> <tr> <th></th> <th>Foreign content allowance until 31 December 2026</th> <th>Foreign content allowance from 1 January 2027</th> </tr> </thead> <tbody> <tr> <td>“Battery Packs” used in EVs</td> <td>70%</td> <td>30%</td> </tr> <tr> <td>Battery parts for electrical accumulators used in EVs</td> <td>70%</td> <td>35%</td> </tr> <tr> <td>Hybrids, plug-in hybrids and EVs</td> <td>60%</td> <td>45%</td> </tr> </tbody> </table>		Foreign content allowance until 31 December 2026	Foreign content allowance from 1 January 2027	“Battery Packs” used in EVs	70%	30%	Battery parts for electrical accumulators used in EVs	70%	35%	Hybrids, plug-in hybrids and EVs	60%	45%
	Foreign content allowance until 31 December 2026	Foreign content allowance from 1 January 2027											
“Battery Packs” used in EVs	70%	30%											
Battery parts for electrical accumulators used in EVs	70%	35%											
Hybrids, plug-in hybrids and EVs	60%	45%											

	<p>Remarks/Questions</p> <p>John Nolan asked if this meant other issues could be changed in the TCA but both Celine and Declan advised that the Commission have said this is a once off change and specific to the EV issue. The TCA will not be reopened.</p>
Concerns / issues of members	<p>Tom Thornton brought up issues with AIS and the problems that this was causing on the ground. John Nolan also stated that this is an issue for hauliers.</p> <p>Revenue is establishing an operational forum with the first meeting shortly. These issues should be raised at this meeting so that Revenue understand them and can rectify.</p>
AOB	No other Issues.
Close and Next Meeting	<p>Meeting was finished and all were thanked for attending.</p> <p>Next meeting - March of 2024.</p>

DRAFT