

Customs Consultative Committee 6 th February 2025, Conference Room, Revenue, Bishop Square, Dublin 2	
Attendees – In Person	Revenue – Florance Carey (Chair), Celine O’Neill, Ray Ryan, Ann-Marie Jones, Carol-Anne O’Keeffe, Annette Miney, Sarah Joyce, Enda Ryan, Eoghan Ryan, Declan O’Dailigh, Patrea Campion (Secretary) and Anthony McCann (IT). EU Commission – Directorate for Tax and Customs Union: Director of Customs, Head of Unit of Customs Policy, Head of Unit of Customs Legislation and Deputy Head of Unit of Architecture and Digital Operations CCC members -- FTAI - Aidan Flynn, Global Trade Ltd - Brian Murphy, BDO - Carol Lynch, IRHA - David McArdle, IIFA - Seamus Kavanagh & Tom Thornton, Nolan Transport & IRHA rep - John Nolan, PWC - John O’Loughlin, IBEC -Klaudia Dudzinska & Pat Ivory, Irish Exporters Association- Seamus Banim Observers - easy2go Logistics - Jessie Lin Agencies - Intertrade Ireland - Una McGoeey, DFA - Jane McCullock
Attendees - Virtual	Irish Road Haulage Association - John Nolan Chambers Ireland - Shane Hughes HFS customs rep Anthony Buckley on behalf of Zandra Horgan Primark: Alan Cleary Thyme IT - Dave Browne PerformanSC - Conor Anderson Dept. of Enterprise - Michael Clifford
Introduction Florance Carey	The Chair welcomed everyone to the meeting both in person and online. - Opened meeting with intro. of challenges facing customs over past few years such as Brexit, Covid and explosion of eCommerce. - The chair asked all parties to introduce themselves. - EU Commission -CION (DGTAXUD) introduced their team - Trade rep bodies introduced themselves
DGTAXUD presentation introduction	- The central role of customs is at heart of EU - In excess of 350 pieces of sectoral legislation - Exponential growth of eCommerce - Expected almost 5 billion items
Aim of customs reform proposal and timeline	- Reduce complexity, increase visibility of consignments for authorities increase harmonisation at the external EU border - Increased simplifications - Central EU data hub will replace national systems (currently 111 different systems) - AI assist with risk analysis - Ultimate time of reform is 2038 with multiple steps to be completed in the interim - Facilitating a new partnership with trade based on trust - Person motivating the movement is solely responsible for fiscal and non-fiscal requirements - Single trader interface to allow data be provided only once - Increase reliance on trust and check traders

Trust and Check	• Building on positive aspects of AEO programme • Current application criteria will continue • Provide real time data on goods to the hub • Customs have full oversight of T&C operations • Reduced admin burden for trade • T&C supervised by one customs authority only • No need for internal transit • Self-calculate customs debt
Role of customs rep	• Role of custom representative will be retained • Representative needs to be established in EU, except in specific circumstances • Benefits determined by whether the importer/exporter is T&C • Direct representative – financial and non-financial liability remains with importer/exporter, can only enjoy T&C benefits if the importer/exporter is also T&C. • Indirect Representative – Whether the importer is T&C or not T&C, the following applies; - if indirect customs representative is T&C, then they have T&C benefits of rep. - if the indirect customs representative is not T&C, there are no T&C benefits but are able to operate.
Tailor made eCommerce regime	• 4.6 billion low value consignments received in EU in 2024 • Undervaluation concerns • Significant produce compliance concerns • Changes from consumer to platform as deemed importer • Data Hub assist in gathering necessary data • Customs duty de minimis threshold will be removed • Voluntary bucket system, simplify calculation of custom debt • Deemed importer needs to ensure there is responsible person in the EU who can certify product safety • Duty collected at point of sale and remitted to customs on monthly basis – business to consumer • The CION communication of eCommerce released on 5 February includes a proposal to introduce a flat rate fee on all eCommerce consignments to compensate customs authorities for the work required to handle the volumes of these flows • Increased enforcement activity under the Digital Services Act
EU Data hub	• Roll-out of UCC IT programme necessary first step towards reform • Proposal – a transition window to allow trade and authorities to realise benefits on their investment in these systems • Currently no central system, input data into multiple systems • Hub will allow trade view own data • Provide continuity with systems such as Single Window • More complete overview for trade throughout their supply chain • Option to push data to the hub or allow hub to pull data from systems • Hub open 2028 – e-Commerce, B2C supplies by IOSS deemed importers • T&C traders will use the Hub in 2032 • Mandatory for all traders from 2038

Q&A session with DG TAXUD	• <i>JOL - Will de minimis be removed outside of reform?</i> 150 removed before 2028 • <i>IBEC supported reform and request trade be given at least 18 months notice before changes are introduced. Cautioned that use of the Hub and role of EUCA must not increase complexity or introduce new layers, safeguard data contained within.</i> CION noted numerous issues raised. • FTAI welcomed presentation, the information and supports efforts in trying to reduce complexity. • <i>CILT asked for clarification on T&C which will replace AEO.</i> CION clarified that AEO(C) will be removed but AEO (S) will be retained to allow for continuation of recognition by international partners • IIFA echoed concerns raised by IBEC • <i>IRHA asked for clarity on how safety and security will be incorporated in the Hub.</i> - CION stated ACI will remain responsibility of carrier, but information can be provided via the Hub, data can be shared and reused within the Hub reduced need for data to be submitted on multiple systems. ICS2 will remain live during transition to the Hub. • The chair invited additional questions/comments in writing to Revenue and Revenue will share them with CION
AOB	
Close and Next Meeting	The meeting concluded. It is proposed that the next meeting will take place on 28 July 2025