	Customs Consultative Committee
	22 nd September 2025, Conference Room, Revenue, Bishop Square, Dublin 2
Attendees – In	Revenue – Florance Carey (Chair), Declan O'Dalaigh, David Tuohy, David Killeen, Joe
Person	Hendrick, Ray Ryan, Michelle Carroll, Helen Brennan, Tara Nolan (Secretary) and
	Anthony McCann (IT).
	CCC members – Patrick Nulty – DAFM, Brian Murphy – Global Trade Ltd, Ellen Hayes –
	DFAT, Patrick McDonagh – DFAT, Patrick Ivory – IBEC, David Murray – An Post, Steve
	Breen – Descartes.
Attendees -	Easy2go Logistics - Jessie Lin
Virtual	HFS Customs - Zandra Horgan
	DAFM - Mark Winkleman
	PerformanSC / Bord Bia - Conor Anderson
	Nolan Transport - John Nolan
	Primark - Esther Motesinos Gil
	Primark - Alan Cleary
	British Chamber - Cillian Molloy
	Dept Finance - Elliot McDonnell
	Intertrade Ireland - John Counihan
	IIFA - Seamus Kavanagh
	BDO - Carol Lynch
	Descartes/Thyme IT - Dave Browne
	FTAI - Niall Cotton
	IRHA - Paula Monagle
	Revenue - Keith Hannon, Emma Brennan, Robert Keegan, Maureen Dalton, Andrew
	Clarke, Enda Ryan, Ronan Gill, David Martin, Aidan Collins, Siobhan Gerrard, Emma
	Dooley and Fiona Zellman.
Introduction	The Chair welcomed everyone to the meeting both in person and online.
	 Opened meeting with updates on staff changes.
Florance	
Carey	
Adoption of	The minutes from the previous meeting were adopted.
the minutes of	They are available on Revenue.ie
previous	No outstanding action points
meeting	
Customs IT	Introduction given by David Tuohy, new Principal Officer for eCustoms.
Developments	 Centralised Clearance for Import (CCI) to be in place on 31st December 2025,
	but companies are not expected to go live until next year.
	AIS V2 due to go live in June 2026, an outreach programme will be rolled out
	to trade in Q1 of 2026.
	AES final mode will be deployed in December 2025. Northern Ireland will not
	be ready. This means the message exchange for indirect movements between
	Ireland and Northern Ireland won't work. Revenue are engaging with HMRC
	on this matter.
	On 1 September 2025 Revenue made internal changes to our NCTS-P5 system
	to align with NCTS-P6. No impact on trade
	to angli with inclos-ro. No impact on trade

	Revenue will upgrade the existing NCTS to maintain full alignment with EU
	NCTS-P6 specifications on 24 March 2026. This will result in changes for
	software companies.
	 Updated specifications were published on 15 September 2025.
	Electronic risk will be introduced in NCTS in 2026. Trade will be notified in
	advance.
	 In relation to ICS2 R3 (road), we have looked for a derogation to the end of
	the year. From 01 Jan 2026 all ENS filings must be in ICS2
US Tariff	Announced on 21st August 2025:
Updates	The 15% tariff will be the top rate for most products (see steel and aluminium)
	below), including;
	o Cars
	 Semiconductors (should such tariffs be imposed – there are no tariffs
	on semiconductors currently)
	 Pharmaceuticals (should such tariffs be imposed - there are no tariffs
	on pharmaceuticals currently)
	The 15% is all inclusive. That means it incorporates what is known as the Most
	Favoured Nation (MFN) tariff, which is the basic term used by the World
	Trade Organisation to denote standard levies that apply to countries with
	which the US does not have a free trade agreement.
	For example, the average US MFN tariff on cheese is 14.9%. For those
	countries who have agreed a 10% baseline tariff, that would come on top of
	the MFN rate of 14.9%, meaning the overall tax for cheese would be 24.9%.
	However, since the EU tariff rate is all inclusive, it would be only 15%.
	By comparison, the UK baseline tariff is 10%. However, that is not an all- inclusive rate, magning that, depending on the sector, the tariff on UK.
	inclusive rate, meaning that - depending on the sector - the tariff on UK
	 exports to the US will be 10%, plus the MFN rate. In reality, since the average US MFN rate is 4.8%, there is not a huge
	difference between the UK and EU deals (14.8% versus 15%, notwithstanding
	the cheese factor).
	Before the tariffs were introduced, runners (sneakers) had an MFN rate of
	18%. The tariff of 15% only comes into play where the MFN rate was less that
	the 15%. So runners would still be charged at 18%.
	Similarly, Kerrygold butter had a rate of 16%. When the 10% rate was
	introduced first, that brought Kerrygold to 26% but is now back down to 16%
	(as it is higher than the 15%).
	0% tariffs have been agreed for a number of sectors, including;
	 Aircraft and component parts
	 Certain agricultural products
	 Certain generics
	 Critical raw materials
	The 50% tariff for steel and aluminium remains in place for now. The
	expanded list of derivative products is impacting machinery.
EU Anti-	There has been a lot of questions regarding the Anti-Dumping Duty
Dumping	investigation on tyres coming from China.
Investigation	The EU Commission launched an investigation following complaints of unfair
on tyres	tyre imports. If dumping is confirmed, an anti-dumping duty will be issued.
	A general notice will be issued in relation to the Anti – Dumping investigation.
Update on	A: EU Deforestation Regulation (EUDR)
Dept of	Presentation provided by Patrick Nulty, DAFM
Agriculture,	- Background to EUDR.
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Food and the	- Commodities that regulation applies to.
Marine Issues:	 Update given on how the EUDR will apply to operators and traders.
A.EUDR	- Update on how businesses comply.
B.UK	 Deferred entry date for small and micro businesses.
Developments	- Key definitions for EUDR.
	- Compliance roadmap for SME operators.
	Presentation given by Joe Hendrick, Revenue.
	 Update on customs aspects of deforestation regulation.
	 eBrief to be issued in the coming months.
	- Outreach programme to operators and traders to be given.
	B: UK Developments
	Update provided by Mark Winkleman, DAFM.
	- There is no current timescale for the new SPS agreement with the UK.
	 The system must be comprehensive to get rid of a wide range of checks.
International	Introduction given by Michelle Carroll, Principal Officer, Revenue.
Development	Update on reform.
	 Polish presidency achieved a partial mandate on reform, the reason
	for the partial mandate is that further discussion is needed on
	simplified tariff system, removal of de minimis and design of the
	handling fee.
	The Danish presidency will continue the work with 8 technical discussions
	planned.
	Update on presidency planning.
	- 240 events are due to take place in Ireland, 4 of which Revenue will be
	hosting (OLAF, TADEUS, CUG and Customs DG's)
	 Dedicated resources are in place within Revenue, and training has begun.
	- Further development of the single market will be an important topic,
	along with the resilience of supply chains, trade and international
	relations and the geo-political world.
Operational	Update provided on Rosslare Port by Maureen Dalton.
Items	Work commenced in 2023 on the permanent site, and the completion date is
	due to be 29 th September 2025.
	 It is expected that the site will be fully operational by mid October.
	 Notification will be sent out to traders in relation to this change.
	The official opening is due to be the 20 October 2025, but this is to be
,	confirmed.
	A written update on the operation forum will be circulated with these
	minutes.
Briefing by	Non uniform application of customs checks (cleared into free circulation after
members on	checks in another country) across MS.
recent	One aspect of the reform package is to highlight the need for relevant data to be
developments	shared along the supply chain.
and concerns.	Push to go to B to C for eCommerce.
AOB	No items
Close and	The meeting concluded.
Next Meeting	
	It is proposed that the next meeting will be in-person and take place in December
	2025.