Customs Consultative Committee 22nd September 2025, Conference Room, Revenue, Bishop Square, Dublin 2	
Attendees – In Person	***Revenue*** – Florance Carey (Chair), Declan O'Dalaigh, David Tuohy, David Killeen, Joe 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 - Virtual	***Easy2go Logistics*** - Jessie Lin ***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 **Florance Carey**	The Chair welcomed everyone to the meeting both in person and online. • Opened meeting with updates on staff changes.
Adoption of the minutes of previous meeting	• The minutes from the previous meeting were adopted. • They are available on Revenue.ie • No outstanding action points
Customs IT Developments	• Introduction given by David Tuohy, new Principal Officer for eCustoms. • 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

	• 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 Updates
 	
EU Anti-Dumping Investigation on tyres
	Announced on 21st August 2025:
	• The 15% tariff will be the top rate for most products (see steel and aluminium below), including;
	    o Cars
	    o Semiconductors (should such tariffs be imposed – there are no tariffs on semiconductors currently)
	    o 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, 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;
	    o Aircraft and component parts
	    o Certain agricultural products
	    o Certain generics
	    o Critical raw materials
	• The 50% tariff for steel and aluminium remains in place for now. The expanded list of derivative products is impacting machinery.
	• There has been a lot of questions regarding the Anti-Dumping Duty investigation on tyres coming from China.
	• The EU Commission launched an investigation following complaints of unfair 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 Dept of Agriculture,	**A: EU Deforestation Regulation (EUDR)** • Presentation provided by Patrick Nulty, DAFM - Background to EUDR.

Food and the Marine Issues: **A.EUDR** **B.UK Developments**	- Commodities that regulation applies to. - Update given on how the EUDR will apply to operators and traders. - Update on how businesses comply. - Deferred entry date for small and micro businesses. - 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 Development	Introduction given by Michelle Carroll, Principal Officer, Revenue. • Update on reform. o 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 Items	Update provided on Rosslare Port by Maureen Dalton. • Work commenced in 2023 on the permanent site, and the completion date is due to be 29th 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 members on recent developments and concerns.	• Non uniform application of customs checks (cleared into free circulation after checks in another country) across MS. • One aspect of the reform package is to highlight the need for relevant data to be shared along the supply chain. • Push to go to B to B to C for eCommerce.
AOB	No items
Close and Next Meeting	The meeting concluded. It is proposed that the next meeting will be in-person and take place in December 2025.