Customs Consultative Committee 8 December 2025, Conference Room, Revenue, Bishop Square, Dublin 2	
Attendees – In Person	***Revenue*** – Florance Carey (Chair), Declan O'Dalaigh, David Tuohy, Michelle Carroll, Keith Hannon, Siobhan Gerrard, Tara Nolan (Secretary) and Anthony McCann (IT). **CCC members –** Brian Murphy – Global Trade Ltd, Liam Morris – DFAT, Patrick Ivory – IBEC, David Murray – An Post, Steve Breen – Descartes, John O'Loughlin – PWC, Stephen Tracey – Wisetech Global.
Attendees - Virtual	***Easy2go Logistics*** - Jessie Lin ***HFS Customs*** - Zandra Horgan ***DAFM*** - Mark Winkleman ***PerformanSC / Bord Bia*** - Conor Anderson ***Nolan Transport*** - John Nolan ***Dept Enterprise*** – Michael Clifford ***Primark*** - Alan Cleary ***FEDEX*** – John Stanley ***Dept Finance*** - Elliot McDonnell ***Intertrade Ireland*** - John Counihan ***DFAT*** – Patrick McDonogh ***Amazon*** – Jose Arroyo ***DFAT*** – Ellen Hayes **FTAI** - Niall Cotton **COLL8 Logistics** – Dave Field ***Thyme IT*** - Steve Breen Tom Thornton ***IBEC*** - Klaudia Dudzinska ***Revenue*** – Ronan Gill, Raphael Ryan, Andrew Clarke, Helen Brennan, Sarah Joyce.
Introduction **Florance Carey**	The Chair welcomed everyone to the meeting both in person and online. • An update was given on systems performance, and the opening of Rosslare Europort.
Adoption of the minutes of previous meeting	• The minutes from the previous meeting were adopted. • They are available on Revenue.ie
Customs IT Developments	Update provided by David Tuohy, eCustoms. • Centralised Clearance for Import is on track to go live in December 25. • Currently there is very little activity. Participating MS need to be live before we can implement CCI for businesses here. • Centralised Clearance for exports is also live, but again there is very little activity. • AIS V2 is scheduled for release in June 26, there will be a three-month migration window, with trader outreach exercises to take place before June. • NI will not be ready with AIS in December, but collaboration is ongoing with HMRC. NI are engaging with their own traders. • NCTS P6 is online, but there is a derogation in place until June, it is expected that all traders will be moved over by then. • Changes to CBAM are to go live in December.

	• There is a derogation in place for ICS2, however early transfer is encouraged, there are 200 larger traders already connected. • Traders must be ready to use ICS2 by January 2026 as there will be no further derogations for ICS2.
eCommerce Developments (Removal of de minimis and the proposed handling charge)	Update provided by Michelle Carroll, International Branch. • The removal of de minimis was due to take place in 2028, however the implementation date has been brought forward to 2026. • The question of how this can be implemented by 2026 is currently being investigated by the Customs Working Party in the EU. • The introduction of the handling fee is due to be in November 2026, and this fee is to be collected by Customs Authorities. • The handling fee will be introduced as part of a harmonised approach, and IE are currently waiting for EU legislation. • Concerns were raised that the removal of de minimis could be impactful for IE, and if Customs authorities can cope with the growing clerical work. • Concerns were raised regarding the impact on traders, and how it would interact with the TCA. • Concerns were raised in relation to the potential of trans-shipping via Ireland taking place. • It was advised that the only clarity we have at the minute is that de minimis is being removed. • Updates will be provided to this forum as soon as further information is available.
UCC Reform	• An update was provided on trilogues under the Danish presidency. • Penalties are currently being discussed at ECOFIN. • It is unlikely that the reform package will be finalised under the Danish presidency.
Tariff Updates	Update provided by Liam Morris, DFAT • A deal was reached in July which established a new tariff agreement between the EU and US. • Many of the existing IE rates are the same as January 2025. • The commission presented legislative proposal on tariffs, and this is to be voted on in January 2026. • The proposal for steel and aluminium tariffs are causing issues for Irish traders. • Concerns were raised in relation to the fact that there are higher tariffs on non-EU steel, and IE get a lot of our steel from the UK. • These tariffs will be in place by 1st July 2026.
CBAM	Update provided by Declan O'Dalaigh. • CBAM is currently in a transitional phase and the definitive phase will come into place in January 2026. • Importers must have the status of authorised CBAM declarant to import CBAM goods over 50 tonnes per year.

EU Deforestation Regulation (EUDR)	• Applications must be sent to the EPA. • The TARIC document codes were issued recently by eCustoms. • As of 1 January 2026, the CBAM declaration number must be referenced. • It looks like there will be a further 12-month extension for EUDR.
AOB	• HFS Customs raised concerns about the EU Customs Reform, its impact on trade and the need for trade and industry to be involved in the conversations. • Members asked for an item on the Irish Presidency to be included at the next CCC. • HFS Customs shared details of an conference in Q4 2026 which involves many stakeholders and the invitation to this conference will be circulated to members.
Close and Next Meeting	The meeting concluded. It is proposed that the next meeting will be in Q1 in 2026 with the date to be agreed.