

Customs Consultative Committee

8 December 2025, Conference Room, Revenue, Bishop Square, Dublin 2

Attendees – In Person	<p><b>Revenue</b> – Florence Carey (Chair), Declan O'Dalaigh, David Tuohy, Michelle Carroll, Keith Hannon, Siobhan Gerrard, Tara Nolan (Secretary) and Anthony McCann (IT).</p> <p><b>CCC members</b> – 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.</p>
Attendees - Virtual	<p><b>Easy2go Logistics</b> - Jessie Lin</p> <p><b>HFS Customs</b> - Zandra Horgan</p> <p><b>DAFM</b> - Mark Winkleman</p> <p><b>PerformaSC / Bord Bia</b> - Conor Anderson</p> <p><b>Nolan Transport</b> - John Nolan</p> <p><b>Dept Enterprise</b> – Michael Clifford</p> <p><b>Primark</b> - Alan Cleary</p> <p><b>FEDEX</b> – John Stanley</p> <p><b>Dept Finance</b> - Elliot McDonnell</p> <p><b>Intertrade Ireland</b> - John Counihan</p> <p><b>DFAT</b> – Patrick McDonogh</p> <p><b>Amazon</b> – Jose Arroyo</p> <p><b>DFAT</b> – Ellen Hayes</p> <p><b>FTAI</b> - Niall Cotton</p> <p><b>COLL8 Logistics</b> – Dave Field</p> <p><b>Thyme IT</b> - Steve Breen</p> <p>Tom Thornton</p> <p><b>IBEC</b> - Klaudia Dudzinska</p> <p><b>Revenue</b> – Ronan Gill, Raphael Ryan, Andrew Clarke, Helen Brennan, Sarah Joyce.</p>
<b>Introduction</b>  <b>Florance Carey</b>	<p>The Chair welcomed everyone to the meeting both in person and online.</p> <ul style="list-style-type: none"> <li>An update was given on systems performance, and the opening of Rosslare Europort.</li> </ul>
<b>Adoption of the minutes of previous meeting</b>	<ul style="list-style-type: none"> <li>The minutes from the previous meeting were adopted.</li> <li>They are available on Revenue.ie</li> </ul>
<b>Customs IT Developments</b>	<p>Update provided by David Tuohy, eCustoms.</p> <ul style="list-style-type: none"> <li>Centralised Clearance for Import is on track to go live in December 25.</li> <li>Currently there is very little activity. Participating MS need to be live before we can implement CCI for businesses here.</li> <li>Centralised Clearance for exports is also live, but again there is very little activity.</li> <li>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.</li> <li>NI will not be ready with AIS in December, but collaboration is ongoing with HMRC. NI are engaging with their own traders.</li> <li>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.</li> <li>Changes to CBAM are to go live in December.</li> </ul>

	<ul style="list-style-type: none"> <li>• There is a derogation in place for ICS2, however early transfer is encouraged, there are 200 larger traders already connected.</li> <li>• Traders must be ready to use ICS2 by January 2026 as there will be no further derogations for ICS2.</li> </ul>
<b>eCommerce Developments (Removal of de minimis and the proposed handling charge)</b>	<p>Update provided by Michelle Carroll, International Branch.</p> <ul style="list-style-type: none"> <li>• The removal of de minimis was due to take place in 2028, however the implementation date has been brought forward to 2026.</li> <li>• The question of how this can be implemented by 2026 is currently being investigated by the Customs Working Party in the EU.</li> <li>• The introduction of the handling fee is due to be in November 2026, and this fee is to be collected by Customs Authorities.</li> <li>• The handling fee will be introduced as part of a harmonised approach, and IE are currently waiting for EU legislation.</li> <li>• 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.</li> <li>• Concerns were raised regarding the impact on traders, and how it would interact with the TCA.</li> <li>• Concerns were raised in relation to the potential of trans-shipping via Ireland taking place.</li> <li>• It was advised that the only clarity we have at the minute is that de minimis is being removed.</li> <li>• Updates will be provided to this forum as soon as further information is available.</li> <li>• An update was provided on trilogues under the Danish presidency.</li> <li>• Penalties are currently being discussed at ECOFIN.</li> <li>• It is unlikely that the reform package will be finalised under the Danish presidency.</li> </ul>
<b>UCC Reform</b>	
<b>Tariff Updates</b>	<p>Update provided by Liam Morris, DFAT</p> <ul style="list-style-type: none"> <li>• A deal was reached in July which established a new tariff agreement between the EU and US.</li> <li>• Many of the existing IE rates are the same as January 2025.</li> <li>• The commission presented legislative proposal on tariffs, and this is to be voted on in January 2026.</li> <li>• The proposal for steel and aluminium tariffs are causing issues for Irish traders.</li> <li>• 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.</li> <li>• These tariffs will be in place by 1<sup>st</sup> July 2026.</li> </ul>
<b>CBAM</b>	<p>Update provided by Declan O'Dalaigh.</p> <ul style="list-style-type: none"> <li>• CBAM is currently in a transitional phase and the definitive phase will come into place in January 2026.</li> <li>• Importers must have the status of authorised CBAM declarant to import CBAM goods over 50 tonnes per year.</li> </ul>

<b>EU Deforestation Regulation (EUDR)</b>	<ul style="list-style-type: none"> <li>• Applications must be sent to the EPA.</li> <li>• The TARIC document codes were issued recently by eCustoms.</li> <li>• As of 1 January 2026, the CBAM declaration number must be referenced.</li> <li>• It looks like there will be a further 12-month extension for EUDR.</li> </ul>
<b>AOB</b>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Members asked for an item on the Irish Presidency to be included at the next CCC.</li> <li>• 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.</li> </ul>
<b>Close and Next Meeting</b>	<p>The meeting concluded.</p> <p>It is proposed that the next meeting will be in Q1 in 2026 with the date to be agreed.</p>