Customs Consultative Committee 1 April 2026, Conference Room, Revenue, Bishop Square, Dublin 2	
Attendees – In Person	***Revenue*** – Florance Carey (Chair), Declan O'Dalaigh, David Tuohy, Michelle Carroll, Siobhan Gerrard, Ronan Gill, Andrew Clarke, Tara Nolan (Secretary) and Anthony McCann (IT). **CCC members –** David Lusby – PWC, Stephen Tracey – IBEC, Carol Lynch – BPO, Dave Field – COLL8, Brian Murphy – Global Trade
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 ***Thyme IT*** - Steve Breen ***IIFI -*** Tom Thornton ***IBEC*** - Pat Ivory, Klaudia Dudzinska ***Revenue*** – Raphael Ryan, Helen Brennan, Sarah Joyce.
Introduction **Florance Carey**	The Chair welcomed everyone to the meeting both in person and online. • She noted that CBAM went live in January and no issues to date. • There were 2 applications to join the CCC as observers, Deloitte and Matheson and these were accepted using written procedure.
Adoption of the minutes of previous meeting	• The minutes from the previous meeting were adopted. • They are available on Revenue.ie
eCommerce Developments (removal of de minimis and the proposed handling charge)	Update provided by Andrew Clarke, Risk and Compliance Policy Branch. • A presentation was given by Andrew Clarke on the removal of the de minimis threshold of €150 and the proposed handling charge, this presentation has been shared with members of the CCC. • David Tuohy, eCustoms Branch, gave an update in relation to outreach and trader engagement which will commence when the changes are signed off. This is expected in the next couple of weeks. This will include media material targeted at consumers. • Express carriers have been contacted in relation to these changes and one on one meetings are due to take place with the main carriers which account for > 90% of declarations. • Once the proposed changes have been fully agreed than there will be a webinar for all traders. • Other agencies e.g. the CCPC will be contacted in relation to these changes.

Customs IT Developments	Update provided by David Tuohy, eCustoms Branch. • Centralised Clearance for Import and Export was deployed in January 2026, along with CBAM. • ICS2 has been released. • AIS V2 is progressing well and on track for a release at the end of June. • The AIS2 timelines and the summary of changes has been given to traders. • Online information sessions are due to take place in June in relation to this. • The activation of electronic risk for transit is expected to go live in 2026, however there is no date as of yet.
EU Reform **EU Presidency Update**	Update provided by Michelle Carroll, International Branch • Cyprus presidency achieved a preliminary agreement on the Customs Reform package and the regulation establishing the Union Customs Code and the European Customs Authority. • The new rules clarify that platforms and those selling via e-commerce are considered the importer and responsible for ensuring that all customs formalities and payments are taken care of. • The penalties, while contentious, have been agreed and the nUCC will have penalties for systematic non-compliance or infringements in the case of distant sales. • Customs authorities may also suspend, revoke or annul their trusted trader or AEO status and flag them as high risk operators. • The EU Customs Authority will be a new, centralised body coordinating risk management, data analysis and oversight of the data hub. • This authority will be located in Lille, France. • The EU tender has yet to go out for the EU data hub. • The starting date for the use of the data hub for eCommerce in July 2028. • Voluntary use of the data hub for non-eCommerce will likely come into effect in 2031 with mandatory use introduced in 2034. • Work is ongoing with DFA. • The themes and priorities for presidency will focus on EU values, security, competitiveness and resilience. • The trio programme, which contains the priorities for Ireland, Lithuania and Greece for the 18-month trio term is currently being worked on and will be published in June. • 280 meetings and events are due to take place in Ireland during presidency with 48 planned for outside Dublin. • Revenue is holding 4 meetings, 3 in Dublin and 1 in Kilkenny.
Briefing by members on revent developments and current concerns	• IBEC raised a concern regarding the Temporary Decarbonisation Fund (TDF) to provide relief for exporters of CBAM goods, who are suffering because of the higher cost of producing CBAM goods. IBEC noted that the current sentiment is that the temporary solution could become a more permanent solution. • HFS Customs provided an update on a proposed Customs Conference to be held during the Irish Presidency, it was agreed that information on this conference would be shared.
AOB	• An update was given by Declan O'Dalaigh, National Policy and Procedures Branch, in relation to issues arising from the US – EU trade deal.
Close and Next Meeting	The meeting concluded. • It is proposed that the next meeting will be in May 2026