Customs Consultative Committee 8th June 2026, Conference Room, Revenue, Bishop Square, Dublin 2	
Attendees – In Person	***Revenue*** – Florance Carey (Chair), Michelle Carroll, Siobhan Gerrard, Helen Brennan (for David Tuohy), Patrea Campion (Secretary), Lauren O'Brien and Anthony McCann (IT). **CCC members** – Zandra Horgan (HFS Customs), David Murray (An Post) and Seamus Kavanagh (IIFA)
Attendees - Virtual	***BBL Groupe -*** Gary Pedrishi & Janice Brennan ***Irish Road Haulage Association*** - John Nolan ***Irish Road Haulage Association*** – Eugene Drennan (President) ***Easy2go Logistics*** - Jessie Lin ***Primark*** – Jose Arroyo ***PerformanSC / Bord Bia*** - Conor Anderson ***Matheson -*** Dara Higgins ***IBEC –*** Klaudia Dudzinska & Oonagh Delaney ***Deloitte*** - Sanja Novak & David Savage ***DFA -*** Ellen Hayes ***Chambers Ireland*** - Shane Hughes ***Col 8*** - David Field ***Dept Finance*** - Elliot McDonnell **BDO** - Mark Herridge ***Revenue*** - Andrew Clarke, Keith Hannon, Emma Brennan, David Martin, Ronan Gill, Paul Wynne, Emma Dooley & John Hickey
Item 1: Chair Introduction **Florance Carey**	The Chair welcomed everyone to the meeting both in person and online. • De Minimus update • 3 weeks to EU presidency • AIS V2 delayed until September.
Item 2. 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 JN raised the following that are recorded in June minutes: *The IRHA had requested that the PBN system be updated to cater for goods on direct ferries from EU Europe that have require Customs formalities e.g. goods travelling on transits.* *Also, the new cold store detention centre for Product of animal origin (POAO) at Bond Road, North Wall Dublin - to be used for the detention of product while DAFM or other government agencies are waiting for test results. Test tests results can take 1 to 3 weeks to be returned.*
Item 3 Customs IT Developments	• AIS V2 go live has been delayed and is now scheduled for 15 September. - 3 monthly migration window, allowing traders change over to AIS V2 until 15 December. - After 15 December everything will be on AIS V2.

Helen Brennan and Donal Flannery	- PIT for AIS V2 updated to incorporate business rules for de minimis. • AIS V1 system update for de minimis removal - 6/7 business rule changes. - No changes to import declarations. - Comms session with software houses on 17 June to go through business rules. Other systems update • NCTS - Introduction of electronic risk will be phased in. - Trader information sessions to be held – initial risk assessment will target office of destination and will focus on poor quality information. Discussion on e-Commerce development (De Minimus). • €3 customs charge going live on 1 July 2026. • EU Implementing Act is published • Trade and outreach sessions completed • Website is updated to reflect changes • Ongoing media campaign including radio ads • Internal communications to staff • Handling fee - Coming into effect 1 November 2026. - There is no threshold so applies to all items. - The charge will be **per item**, similar to €3 customs charge on 1 July. - No confirmation of what the amount of the charge will be. • Product identifier mandatory form 1 November, but traders should start from 1 July - 3 product identifiers – 2/3 are mandatory, trade should engage with relevant partners in the supply chain during that time. - Trade outreach session on 18 June. Invite issue shortly. **Q&A session** **Q. KD (IBEC) - Free trade agreement. Preference under IOSS. Does it clash with equal treatment of IOSS holders?** (FC) You can claim preference if non-IOSS and it must be done on a H1 declaration. If IOSS then no preference. It's covered in EU guidance. **Q. KD (IBEC) – Consolidated shipments – guidance (multiple items coming in together**) If packages in the container are individually addressed to customers, it incurs €3 charge per item. Model B to C – attracts charge. Model B to B to C – does not attract charge as normal duties apply on the B to B. If something is issued to an individual's address, it incurs €3 charge. **Q. KD (IBEC) – Anti-abuse – clauses, how applied** SG We are working with traders. Individually assigned consignments from outside EU has €3 charge. There is a review of measure in October to see how it is working and if business models are changing and if there is circumvention.

	Q. DH (Matheson) –Section 3.4.5 of the European Commission - guidance on the €3 temporary customs duty. It states, "*The obligation of the importer to ensure that the goods comply with the requirements imposed by other legislation applied by the customs authorities will only apply one year after the publication of the customs reform code in the Official Journal*." DH stated on initial reading, this language could perhaps be interpretated as providing that technical standards such as CE marking, EUDR, or other legal requirements associated with imported goods are not mandatory for the importer until one year following publication of the new UCC legislation in the official journal. DH would be grateful if Revenuer could provide further context or insight as to the basis of this particular point which is being raised in this section. **Action: Customs Division will clarify and come back to group** **Q on deterrents** Some businesses may need to increase their guarantee. Customs have written to those traders reminding them of this. FC encouraged members on CCC to inform their members and to engage with Customs on this. The guarantee has to be in place by 1 July. Communications • As legislation is published and guidance issued, it will be on the website • Next trade session on 18 June • Consumer communications – media campaigns - radio interviews • Media campaign will continue until 1 July • Helpdesk to assist with queries before and after 1 July If CCC members have any other suggestions on trade communications, please let us know. Pre-lodging HB explained to be aware that if pre-lodging declarations on 30 June you normally would put in code C07 but if goods are arriving after 1 July, will now be rejected. Do not pre-lodge declaration for low value consignments on 30 June with this code. You need F53 code instead. **This is only in relation to low value consignments only.**
Item 5 Customs Reform **Michelle Carroll**	• Agreed 15 April • New UCC will be published date late Sept/early Oct Implementing and Delegating Act – commission currently working on them, due August to MS for obs. They will be mainly in respect of the handling fee on 1 November. • After 1 July 2028 - eCommerce (data hub go live) • Handling fee – calculated at import, same as de minimis, 1 November duty and VAT and handling fee will be charge per item
Item 6 EU Presidency	• Final Presidency Programme published 10 June on www.ireland2026.eu • Coincide with launch of Presidency website • Three priorities - value, competitiveness and security

Michelle Carroll	• 1 July formal launch • 4 Revenue events - DG high level Customs seminar – Dublin Castle 21 and 22 October - Informal Customs Union Working Party in Kilkenny 9 and 10 September - Tadeus conference – Dublin Castle 6 and 7 Oct - OLAF (anti-fraud) – Grand Hotel in Malahide 1 and 2 December • Customs will be chairing; - Customs Union Working Group (CUG). Priority is completion of the Drugs Precursor file. - Law Enforcement Working Party (LEWP). Priority is updating the Customs threat assessment and enhancing co-operation through Member States. John Nolan raised issues regarding; - Combined Transport Directive – need to do it for island nations - ETSI 1 and 2 – charging. Ireland is disadvantaged as an island when compared to MS on the continent. **Action: CCC to provide note to Dept of Transport on the issues raised.**
Item 7: Briefing by members on recent developments and concerns.	No updates
AOB	Update on staffing in Customs. Declan O'Dalaigh has retired and has been replaced by Ray Ryan on the committee. The Chair thanked Declan for his contribution to the group particularly when preparing for Brexit. HFS Customs informed members of the CKI Conference. CCC secretary will issue agenda and Dave the Date to members on behalf of HFS Customs. The chair concluded the meeting saying that the next few months will be very busy for Customs. If there are any issues, please contact Customs through the usual channels and we will do our best to resolve as quickly as possible.
Close and Next Meeting	The meeting concluded. It is proposed that the next meeting will take place in Q3.