Customs Consultative Committee 05 October 2026, Conference Room, Bishop Square, Dublin 2	
Attendees- In person	**Revenue -** Florance Carey (Chair), Michelle Carroll, Siobhán Gerrard, David Tuohy, Ronan Gill, Lauren O'Brien, Kate Burke **CCC Members -** Emer O'Connell (Dept Foreign Affairs and Trade), Áine Clarke (IBEC), Zandra Horgan (HFK Customs), David Murray (An Post), Brian Murphy (Global Trade Ltd), Patrick McDonagh (Dept Foreign Affairs and Trade)
Attendees- Virtual	**Revenue -** Andrew Clarke, Emma Dooley, John Hickey, David Killeen, David Martin, Helen Brennan, Eoghan Ryan, Joe Hendrick **CCC Members/Observers-** Tom Thorton (Wells Cargo), Neil Willoughby (IBEC), Dave Field (Coll8), Atharv Joshi (International Trade Institute), Charlie Carnegie (DBI), Dara Higgins (Matheson), David O'Leary (KPMG), David Savage (Deloitte), Gary Pedreshi (Bbl Groupe), Jessie Lin (Easy2go Logistics), John Counihan (Intertrade Ireland), John O'Loughlin (PWC), John Stanley (Fedex), Jose Arroyo (Amazon), Mark Winkelman (Dept Agriculture, Food and the Marine), Michael Clifford (Dept Enterprise, Tourism and Employment), Oonagh Delargy (IBEC), Sanja Novak (Deloitte), Seamus Kavanagh (Irish International Freight Association) **Guest Presenter -** Vanessa Hernandez Guerrero (European Commission)
Item 1: **Chair Introduction** Florance Carey	The Chair welcomed everyone to the meeting both in person and online. • Third CCC this year and since the last meeting much has happened on the Customs front including - AISV2 went live, the EU Customs Reform legislation was signed into law in September and the €2 Union Handling Fee (UHF) due to go live from 01/11/26. • We have a guest speaker from the Commission so we will take item 3 - Customs Reform first.
Item 3: **Customs Reform** Vanessa Hernandez Guerrero	The Chair introduced Vanessa Hernandez Guerrero from the EU Commission. • Vanessa provided an overview of the timeline of Customs reform. • It was noted that there was a decrease of between 48%-56% in eCommerce items across MS since the removal of the de minimis on 1 July. • There are two particular areas where consumers have concerns, books and small parts. • There was a discussion regarding the two areas of concern. • Vanessa clarified that to claim preferential treatment, book suppliers cannot be in IOSS as not permissible to claim preference if in IOSS. **Q&A:** 1. There are concerns regarding the fact that the €3 charge is non-refundable and the negative impact on business. VHG: We cannot invalidate the Customs declarations as it is not practical to refund and monitor refunds. 2. How will the handling charge be remitted? The same way as Customs Duty.

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	3. DF: Prohibited/restricted goods are not harmonized; Ireland list is larger than others. Others will import via a different place to avoid Ireland restricted list. Will there be some harmonizations? FC: Restrictions are not Irish only; we have implemented EU legislation. Asked members to identify any codes which are particularly difficult for trade and we will reconsider their inclusion in the list.
Item 3: Action point	VHG to send guidance document regarding the €2 UHF.
Item 2: **Adoption of the minutes from previous meeting** Florance Carey	The minutes from the previous meeting were adopted.
Item 4: **Customs IT Developments** David Tuohy	DT provided an update on AISV2 which went live 15/09/26. • An outreach session was held on 09/09/26 with over 360 in attendance. • Trader engagement session scheduled for 07/10/26, so far 204 people have registered. • Revenue is engaging with the press and CCPC regarding consumer outreach. • There are some minor bugs, and we are actively working on them. • As the busy period is coming up, it is recommended that trade go in before the busy period to work out any teething issues or software issues. • Separately, we are reviewing the fallback service and webform to assist in investigating issues.
Item 4: Action Point	DT to confirm that details of the session on 07/10/26 are on Revenue's website.
Item 5: **eCommerce Development** Siobhán Gerrard	SG gave UHF presentation and update. • The UHF will apply to all goods sold under distance sales. • It will apply per distinct declaration line item • UHF will be driven by a TARIC measure – code Y126 required in data element 'Additional Reference'. • A new Tax Type will be created (F00) to facilitate its collection. • Outstanding items TBC: TOR or retained by the MS until 2028 and VAT due on UHF. • PIDS will apply to goods sold under distance sales from 1 November 2026. • PIDS is mandatory under €150 and optional over €150 • There isn't a common format for PIDs. • Merchant Product Identifier (M-PID) code C127, Non-Standardised Product Identifier (NS-PID) code C128 & Standardised Product Identifier (S-PID) code C129 if available or Y081. • S-PID may be used as NS-PID. • David Murray highlighted challenges around PIDS. **Q&A:** 1. Who gets the €2 UHF? SG: That is still to be decided, from July 2028 it will be 75/25 split.
Item 6: **EU-UK and SPS (DFA)** Emer O'Connell (DFA)	EOC provided an overview of the progress on the negotiations with the UK with a particular focus on SPS checks. • EU-UK summit in Q4 with the date to be confirmed.

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	• SPS changes would be welcomed for 'Agri' food exports and imports as it will reduce the need for inspections that are in place since BREXIT. • UK advance primary legislation in Q1 2027, and secondary legislation thereafter- no confirmed date yet. • Northern Ireland facilitates movement of goods, SPS agreement along with Windsor agreement to ensure a smooth flow of 'Agri' goods.
Item 7: Deforestation Regulation David Killeen	DK provided a brief update in DAFM's (Competent authority) absence. • 7 Commodity types (Cattle, Cocoa, Coffee, Oil palm, Rubber, Soy and Wood). • Checks based on commodity codes. • They will be prohibited unless accompanied by a cert/reference number. A due diligence statement (DDS) must be submitted to receive a due diligence reference number. • 12,311 letters issued to exporters/importers. • C716 Taric Cert code for use of a DDS, C717 for a simplified declaration used by Micro/Small Primary operators (MPSOs). • DAFM have been conducting outreach sessions, sector by sector. **Q&A:** 1. Is the simplified declaration available to anyone in Ireland, which can be amended (authorisation number) as a once of or annually? For Micro companies, how often? DK: Will confirm with DAFM and revert to group. 2. From the 31/12/26 what do businesses need to do? DK: Identify product, are they in scope (use Annex). Determine their role, are they upstream or downstream. Find their geolocation and input to system to generate code. 3. If you don't have a DDS will it be rejected? DK: Yes, they will be rejected. 4. When DDS is in, will contents be checked or will there be automatic verification? DK: Automatic with certain checks from DAFM.
Item 7: Action Point	• DK will share the document published last year. Original EU Deforestation Regulation Amendment 2025 Guidance Document FAQs TARIC Document • DK clarified with DAFM RE: For Micro companies, can they amend a simplified declaration, or do they do it annually? DAFM confirmed this is a once off declaration, not required annually. • eCN to issue before the end of the year.
Item 8:	• TT highlighted the Steel Importers and quota issues – slow getting clarification out. For example, two quotas EU & UK - shows as exhausted five days later. Blocking period – 50% charged. Shipment has cleared. Quota not guaranteed.

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Briefing by members on recent developments and current concerns Tom Thorton, Emma Dooley	• If you use up EU quota you will pay duty. There is a need for the system to identify unused quota. • TT highlighted a recent case for discussion. • ED - Multi Origin quota covers goods from more than one country or origin under the same quota order. Origin is where the steel product underwent the last substantial change. • FC noted that there is a timing issue. A lot of quotas exhausted in day one. Should have refused it and charged full duty. System shouldn't let it through without seeking a deposit. We need to take it away and look into it. • FC noted that the system will request a deposit – if there are insufficient funds the request will not go to the Commission. Revenue have issued a couple of eCNs - timing issue and insufficient funds. • Steel quota is a first come first serve basis. Quota is never guaranteed. • Trade needs to be mindful of timing. If the quota is at a critical level, a deposit will be required. In there are insufficient funds in your TAN account, the request for quota will not be forwarded to the EU. • The date of the quota request is the date that funds were lodged in the account – not the date of the original request that went to "insufficient funds". • Unused quota can be carried over from one quarter to the next only within the same year. However, with steel, this is not expected to occur often.
Item 8: Action Point	• ED to query the EU/UK standard quota. Clarification from the quotas team issued in late September
AOB:	• ZH highlighted HFK Customs upcoming conference 19 & 20 November 2026, Clayton Hotel, Cardiff Lane, Dublin 2. There is a link for CCC members who get a discount. • Pat Ivory is no longer with IBEC but may do some consultancy work for them. The chair acknowledged Pat's contribution to the CCC particularly during BREXIT and wished him all the best in the future.
Next CCC will be in person in December 2026 (date to be confirmed)	

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