

RULES GOVERNING THE CUSTOMS CONSULTATIVE COMMITTEE

1. Objectives

The Committees' objectives are

- To provide a two-way forum for Revenue and representative Organisations to consult and exchange views on issues affecting the Customs treatment of imports and exports.
- To review developments and proposals in the Customs area, especially at EU level.
- To support Ireland's competitiveness by advising on the design of Customs regimes in Ireland that will facilitate legitimate trade to the greatest extent possible consistent with legislative and compliance requirements.

2. Membership of the Committee

2.1 Membership of the Committee shall consist of

- The Assistant Secretary, Customs Division, as Chairperson
- The Revenue official appointed Secretary to the Committee
- Revenue Principal Officers responsible for customs issues, accompanied by staff dealing with the items before the meeting and
- Organisations whose members have regular and direct dealings with Customs.

2.2 Organisations seeking membership of the Committee will be required to apply in writing to Revenue (Customs Division) outlining the reasons for seeking membership, the number of companies that their organisation represents and the proposed nominee(s) to serve on the Committee. Revenue will seek the views of the existing members of the Committee on the proposal to admit a new member. This can be done by emailing members or at a meeting with members i.e. no observers. The decision on admission will normally be by agreement but in the absence of agreement Revenue will make the final decision.

2.3 An Organisation will normally be represented on the Committee by not more than two persons. However, where an Organisation considers that it requires the attendance of more than two representatives, that Organisation will outline its case for increased representation to the Committee. Organisations will be free to nominate a different person(s) to attend a meeting where particular expertise is needed in relation to an issue to be discussed at that meeting.

2.4 Businesses or agents who have regular and direct dealings with Customs may request to attend the meeting virtually as an observer. Any interventions however should be made by their relevant representative body. An application to join as an observer should outline the dealings the business / agent has with Customs as well as specifying who will represent them at CCC meeting and who their representative body is. Revenue will seek the views of the existing members of the Committee on the proposal to admit a new observer. This can be done by emailing members or at a meeting with members i.e. no observers. The decision on admission will normally be by agreement but in the absence of agreement Revenue will make the final decision.

2.5 The Chairperson of the Committee will periodically review the membership of the Committee to ensure it continues to meet its objectives. The Chairperson or any member of the Committee may propose inviting another organisation to apply for membership.

Organisations may be asked to review their nominees from time to time to ensure effective representation on the Committee.

2.6 Revenue will maintain a formal list of all Organisations represented on the Committee and their nominees and will publish this list on www.revenue.ie at the same location as the Reports of the meetings. Revenue will advise the members of the Committee of any changes to this list.

2.7 Non-attendance at two or more consecutive meetings of the Committee, without prior notice or good reason, will result in an Organisation forfeiting its place on the Committee.

2.8 Revenue representatives will provide expertise to each meeting, relevant to the agenda items.

3. Representative capacity

3.1 Participation in the work of the Committee shall be strictly in a representative capacity, with members of the Committee acting as a conduit between Revenue and the members of their representative Organisations involved in importation and exportation.

3.2 Members of the Committee must ensure that they have channels of communication in place with the membership of their Organisation in relation to the work of the Committee. These channels should be used to disseminate matters of interest to that membership and to enable that membership to bring issues before the Committee.

3.3 The Committee will not accept representations on behalf of, or consider matters relating to, individual cases.

4. Chairman

The Assistant Secretary, Customs Division, Revenue will Chair meetings of the Committee.

5. Administrative arrangements

5.1 Revenue (Customs Division) will provide secretarial services to the Committee.

5.2 Meetings will be held at least 4 times a year with the option for members to attend and contribute in-person or online. Additional meetings may arise during the year if it is considered by the Committee members to be necessary.

5.3 One month in advance of each meeting, Revenue will circulate a reminder of the upcoming meeting together with a request for agenda items.

5.4 The draft Agenda for each meeting will be circulated no later than two weeks before the date of the meeting. The draft Agenda will automatically include any significant items currently under development (e.g., eCustoms).

5.5 Members will be free to raise issues under Other Business at the meeting, although it will be accepted that, in these situations, a detailed discussion may not be possible on the issue at that meeting.

5.6 Documents for discussion at the meeting will be circulated as early as possible prior to the meeting, but in any event no later than three working days before the date of the meeting. This does not preclude circulation of items at the meeting of an information nature only.

5.7 A draft Report of each meeting will be circulated to members for consideration no later than one week after the meeting, with ten working days allowed thereafter for comments and observations.

5.8 Where a concern, that cannot be resolved in bi-lateral contacts, is raised about the content of the draft Report, publication of the Report will be held over until discussed and agreed at the next meeting. Otherwise, the final Report of each meeting will be circulated to each member and published on www.revenue.ie no later than four weeks after the meeting.

6. Committee Working Groups

6.1 The Committee may agree to the establishment of Working Groups to examine specific issues (e.g., technical issues concerning software developments). Any Working Group thus established will agree its own working arrangements but will adhere generally to the principles outlined in these Rules. The Working Group will report to the Committee.

Customs Division
Revenue Commissioners
1st October 2024