

Meeting topic	
Customs Consultative Committee	
Attendees	Revenue Commissioners American Chamber of Commerce Ireland BIM Bord Bia Chambers Ireland Customs-IT Dept of Agriculture, Food and the Marine Dept of Finance Dept of Foreign Affairs Dept of Taoiseach Dept of Transport Dept. of Business, Enterprise and Innovation Enterprise Ireland Freight Transport Association Hardware Association Ireland. Ibec ICT Ireland Institute of Chartered Shipbrokers Ireland (ICS) Intel IRHA Irish Road Haulage Association Irish Exporters Association (IEA) Irish Grain & Feed Association (IGFA) Irish International Freight Association Irish Ship Agents Assoc. Primark
Secretary	David O Mahony – Brexit – Customs Division, Revenue
Date of meeting	12 Mar 2021
Venue	Virtual Meeting via Skype for Business Dublin Castle – Conference Room 2
Item 1: Introduction	<p>The Chair welcomed the group to the first CCC of 2021. These first few weeks since 1 January have been difficult for businesses, Revenue and the State Agencies. Significant preparations were made but the reality of trade with UK as a 3rd country is a substantial challenge. Performance of AIS at times has been an issue and Chair apologised for the impact this had on trade. Revenue has been working to improve performance and Customs systems are now largely stable. Further work is planned in the coming weeks building on progress to date.</p> <p>The TCA was agreed very late in December and as issues arose and additional guidance was needed this was issued quickly via eCustoms Notifications. The Chair asked all representatives to encourage their members to subscribe. Information is also available on the Revenue website - Brexit Latest News.</p>
Item 2: Adoption of minutes	The previous minutes were adopted

<p>Item 3: Department of Agriculture, Food and the Marine (DAFM) Update</p>	<p>Louise Byrne told the group that there had been significant learning since 01 Jan.</p> <p>The amount of Agri goods requiring SPS Import controls in the first 2 months was lower than would have been expected. Businesses made good preparations but there were some issues with pre-notification and documentation which led to delayed vehicles and detained consignments. DAFM worked with businesses on a case by case to resolve.</p> <p>Introduction of UK Import Controls has been postponed but not cancelled. Detailed information is available on HMRC website and she advised exporters to look at this.</p> <p>Transit movements are not addressed or prohibitions on fresh meats and DAFM are following up with DEFRA.</p> <p>Groupage consignments is also an issue – DAFM are carrying out a groupage trial with DEFRA (imports and exports) looking at different models to see which model works best.</p>
<p>Item 4: Learning from first two months – (Ray Ryan)</p>	<p>Ray reported that approx. 80% of inbound port movements from the UK are being Green Routed and no intervention is required. The balance being Orange & Red - Red is approx. 2-5%.</p> <p>There is a slow steady increase in Trade Flow between IRL and the UK. There were 9,000 new EORI Registrations in the first 10 weeks of the year and Revenue is engaging with all business sectors impacted.</p> <p>There were issues with ENS and an easement was introduced. The Revenue ENS Team are providing assistance. 50% of those that engaged with our ENS Team are now lodging their own declarations.</p> <p>AIS – Issues arose where the full supply chain was not providing data to others in the supply chain but this situation is improving. An example of this is where problems occur getting info from UK suppliers on commodity codes.</p> <p>He advised the group of the importance</p> <ul style="list-style-type: none"> • of accurate data on customs declarations • of information in documents matching the detail on the customs declarations • of awareness that there is a possibility for requests for documents out of hours as 3rd country goods are moving 24/7. <p>There was a misconception that everything coming from the UK would have a zero tariff rate but this is not the case. Goods of non-UK origin are not zero rated. In addition the zero preferential rate must be claimed on each declaration and if you want to avail of Postponed Accounting you must also claim this on the declaration.</p>

	<p>It is important to note that it's not just commercial goods but any goods moving to or from GB must carry out the correct customs procedures, so even between sister companies, tools and/or equipment for a project.</p> <p>Regarding INCOTERMS sometimes there can be different interpretations between the UK suppliers and IE importers, especially where there may not have been a formal contract in the past. Traders need to be clear who is taking responsibility for all the stages and customs processes.</p> <p>There is a lot of information available on the Revenue website including the webinars from last Oct, eCustoms notifications and Latest Brexit News. Ray thanked CCC members for sharing information and re-emphasised the importance of the representatives sharing info with members and getting in touch with us regarding issues.</p> <p>Irish Exporters Association (IEA) asked if there was any progress on realtime transactions on deferred accounting? Revenue – we are looking at a number of proposals to give greater visibility on trader accounts but a comprehensive solution would require a large scale significant IT project.</p> <p>Irish International Freight Association (IIFA) – Asked about ENS requirement. The Chair said that it is an EU requirement to have ENS. There will be an IT development to tie ENS into PBN which will eliminate some issues regarding arrival times.</p> <p>Brexit - Learning from first two months - presentation</p>
<p>5.AIS / AEP Update (John O'Leary)</p>	<p>John recapped on the dual running of AIS and AEP since November until end of March but most people are now using AIS. If businesses are having any issues moving over they could contact the eCustoms helpdesk.</p> <p>There have been AIS systems issues but the system has been very stable for the last few weeks. As with all IT systems new issues arise and Revenue is always working towards solutions.</p> <p>Next big development is the H7 – new additional declaration. It is a “Super-Reduced Dataset” import declaration for small consignments. Revenue hopes to issue software schema shortly to allow software houses to develop the new message. It is hoped to have the H7 available in test (PIT) by the end of April / early May.</p> <p>Revenue asked representatives to encourage their members to change over to AIS and if anyone is having any difficulties to contact us.</p> <p>Questions AEP will be used for exports until 2023 then AES – a modernised export system. The Chair added AEP will be available for amendments after end of March.</p> <p>Timing of the removal of the ENS easement – due to reoccurring systems issues.</p>

	<p>Revenue replied that the weekend of 5th March was a unique event. AIS is and has been stable for last few weeks. ENS is an EU Requirement and there is a trade-off between what Revenue can do for traders and complying with EU legislation.</p> <p>Auto green routing when PBN down? Revenue pointed out that customs formalities/controls must still be operated for goods to/from the UK even when there are outages.</p> <p>Trade available to work with Revenue re: stress testing AIS before H7 is introduced.</p> <p>Revenue thanked the group for the offer and added that AIS volumes are really high now compared to last year and the system is running well. The Chair added that we are looking at segregation of traffic so large volumes of small items won't impact on larger trade including RoRo.</p>
<p>RORO Update (Carol-Ann O Keeffe)</p>	<p>There is new functionality in place and where email and mobile phone information is included in PBN Revenue can issue the channel information via email/mobile at 30 minutes out.</p> <p>Info will also be provided on specific MRN on non-green routing. This is especially for haulage sector for unaccompanied traffic. For example - DAFM physical. This will give everyone in supply chain visibility on PBN Status, channel and the specific MRN that is causing the problem. In development at the moment.</p> <p>Revenue is also working on users seeing all MRN included in a PBN once it is locked.</p> <p>Revenue received lots of feedback regarding the API documents circulated. We are also developing a system for ferry operators to allow the display of channel status on screens on the ferries.</p> <p>Also regarding systems fallback—we are looking to see what IT developments outside of other main systems can be used if the system is down.</p> <p>To help manage the collection of unaccompanied trailers we have introduced PBN option where haulier can make a request and we will send email with data.</p> <p>We are working on systems and reviewing interagency interventions to cut down on manual processes.</p> <p>Revenue is also looking to speed up dealing with queries from the trade.</p> <p>The linkage of ENS to PBN will be live late next week.</p>
<p>Update on UK Customs Procedures (Celine O Neill)</p>	<p>Celine went through the revised timescale for UK Import requirements. She noted that we are still waiting for clarification on EXS requirements – currently a waiver for goods moving by RORO ferry. There can be an issue with landbridge traffic where EXS is required for final leg of journey.</p>

<p>Arrangements for transiting through NI (Celine O Neill / Eilish Keegan)</p>	<p>Revenue outlined the two options for transiting through NI.</p> <p>You should be able to use your IE EORI number but at the moment CDS cannot recognise this so you will need to obtain UK one. HRMC has made this easy. You or your agent also need to get access to CDS. The ENS is going to HMRC and import declaration to CDS. Goods are custom cleared in NI including any controls and payment of duty.</p> <p>There are no Revenue operated offices of destination other than at the ports and airports. Pre-Brexit there were some arrangements away from the ports and airports for Transit movements but these are not possible since the UK is now a 3rd country. Revenue is contacting the individual businesses regarding these arrangements. Jan.</p> <p>Questions For NI to UK (via Dublin or Rosslare) no one in the UK seems to know how to deal with this.</p> <p>Revenue pointed out that there are some easements in place when it is a direct movement between NI and GB. For NI to IE to GB the same options apply as for IE to GB via NI so indirect export – Office of Export in NI and Office of Exit in IE or Transit but this is not preferable as you’ll still need an Export declaration.</p> <p>Second-hand cars The UK is continuing to use the VAT Margin Scheme for GB to NI second-hand cars. This means that EU VAT Rules are not being applied correctly – this issue is being considered/progressed by the Specialised Committee/Joint Committee. Until the issue is resolved VAT will have to be paid for GB cars coming to IE via NI. You will need to provide proof of customs importation into NI, identifying the vehicle. The latest information is available on the Revenue website link below: Implications of importing vehicles from Great Britain and Northern Ireland</p> <p>Indirect Exports via NI Currently you need to provide proof of the exit of the goods to HMRC. This is a manual process at the moment but HMRC is looking to make it electronic in second half of 2021. eCustoms notification 29 of 2021</p> <p>UK Customs & Transiting through Northern Ireland - presentation</p>
<p>Import / Export Technical Issues (Declan O’Dalaigh)</p>	<p>Declan gave an overview of topical issues on import/export procedures as a result of Brexit and the Trade and Cooperation Agreement including claiming preferential origin, the Registered Exporters system [REX] and Returned Goods Relief. Details are on the attached slide.</p>

	<p>Any queries can be sent to either BrexitQueries@revenue.ie or origin&valuationsection@revenue.ie [for Origin and REX queries] and customsreliefs@revenue.ie for Returned Goods Relief queries.</p> <p>Revenue pointed out that Returned Goods Relief only relates to Customs Duty so not import VAT unless the same economic entity exports the goods from the EU to a 3rd country and imports the goods back into the EU. Where goods that are subject to Sanitary and Phyto-Sanitary (SPS) requirements have been exported from the Union and subsequently re-enter the Union they will be treated as an import from a 3rd country and will be subject to full import controls as set out in the Official Controls Regulation. You can claim RGR on the importation but you will need to consult with the Department of Agriculture, Food and the Marine and the Food Safety Authority of Ireland to understand the requirements relating to the importation of goods subject to SPS checks. The returned goods relief is claimed on a standard import declaration meaning full import formalities including risk analysis, examination, presentation of licenses etc. apply. Specific conditions apply if relief from import duty is claimed for goods which have benefited from measures laid down under the common agricultural policy on export from the EU.</p> <p>There is a range of options for moving goods to Ireland from the EU through the UK. The specific circumstances will determine the best option for businesses Link to options below: Options for moving goods from the EU to Ireland through the UK</p> <p>Revenue advised that when claiming RGR for a car importation, certain documentation to prove the export of car from the EU to the UK is required. Revenue is looking at which proofs can be used and these will be published shortly.</p> <p>Import and export – Technical issues - presentation</p>
<p>Item 5: Briefing by members on recent developments and current concerns</p>	<p>The start of the year was tough for IIFA members. Things are getting better but there are still problems:</p> <ul style="list-style-type: none"> • Green routing not coming back on the system to the clearance agents; • Hauliers don't want to take certain loads if they think they'll be stopped; • Communication issues with Revenue and agencies for example - Why orange or red routing? What is going on – multiple phone calls to find out - Where is it at, who is dealing with it. <p>Chair acknowledged that there were issues at the beginning of the year. Things are improving and Revenue is working with the other Agencies to streamline the processes. There are also more resources allocated to the helplines in Dublin/Rosslare ports.</p> <p>There is an eCustoms Notification which covers 'Completion of an I2 presentation notification in AIS' eCustoms notification 28 of 2021</p>

	<p>Some replies on Yellow Routing/SAD queries coming back on MyEnquiries instead of AIS. Revenue to take away. This has now been replied to.</p> <p>ibec Made an offer of AIS load testing before 1st July, which the Chair noted.</p> <p>Delays to UK Import Controls – Goods in transit an important issue – need clarification – Revenue to follow up with HMRC.</p> <p>Regarding ‘Rule of Origin’ ibec members are looking at solutions via UCC but all involve significant expense/investment and they are long-term solutions. Chair said the rules as per TCA and the solutions are as previously outlined incl. direct routes. This is one of the features of UK as a 3rd Country.</p>
Item 6: AOB	<p>The Chair thanked group and emphasised Revenue’s commitment to ensuring that customs procedures are carried out as quickly and as efficiently as possible and where difficulties emerge we will look to see how quickly we can change them/fix them. Some will be fixed quickly but some solutions will involve medium and long-term investment to the IT structure. We must also be mindful that some issues are features of new trading arrangement with UK and there may not be a solution.</p>
Item 7: Date of next meeting	14 May 2021
Action 1 Action 2 Action 3	