

Meeting Topic	Customs Consultative Committee
Attendees	Revenue Commissioners, Nolan Transport Irish Grain & Feed Association Irish International Freight Association Trade Advisers Irish Exporters Association ICT Ireland Customs IT Department of Transport IBEC CILT Chambers Ireland Department of Foreign Affairs Department of Agriculture Food and Marine
Secretary	Justin McNally – Customs Division – Revenue
Date of Meeting	2 December 2022
Venue	Virtual Meeting via Teams Dublin Castle – Conference Room
Introduction	<p>The Chair welcomed everyone to the meeting.</p> <p>The minutes of the last meeting of CCC held on the 17 May 2022 were approved.</p> <p>The Chair welcomed members to the second CCC meeting in 2022. Reflected on 2022 when Customs adjusted to the recent changes due to Brexit and AIS. Highlighted the significant increase in declarations as a result of both Brexit and growth in eCommerce and said that Wednesday 30 November was the busiest day of the year with over 370K declarations processed. She apologised for recent systems outages knowing the impact that such outages have on trade.</p> <p>She said that 2023 was going to be another busy year for Customs with 4 significant systems developments going live starting a new export system (AES) and a change to the Single Window in January.</p>
CCC Membership Update	There was an application from InterTrade Ireland to join the CCC. As there were no contrary views from the members, Intertrade Ireland’s application was accepted.
Customs Reform – Presentation by Celine O’Neill (Revenue)	Celine gave an update on EU developments in relation to future Customs plans. She outlined the Customs Action Plan (https://taxation-customs.ec.europa.eu/system/files/2020-09/customs-action-plan-2020_en.pdf) (CAP) published in September 2020 that covers 4

	<p>main areas of Risk Management, e-Commerce, Compliance and Customs acting as one. Following this the Commission established a Wise Persons Group (WPG) to get an external perspective. WPG report (https://taxation-customs.ec.europa.eu/system/files/2022-03/TAX-20-002-Future%20customs-REPORT_BIS_v5%20%28WEB%29.pdf) was issued on the 22 March 2022 with 10 specific recommendations.</p> <p>The key recommendations are a move from transactional approach to a systems-based approach, more extensive cooperation between Customs and agencies on the controls to be performed by Customs, the establishment of a central EU Customs agency, the removal of the 150 Euro threshold for Customs duty which would have the potential to increase the TOR by 1.5bn and also an enhanced 'Green' agenda. It is expected that a reform package reflecting the WPG report and subsequent discussions by EU MS Heads of Customs will be presented to College of Commissioners in 2023 with implementation expected to start in 2025.</p> <p>EU Developments Presentation</p>
<p>Presentation by Sally Hare – Department of Agriculture, Food, and the Marine. (DAFM)</p>	<p>Sally said that UK had deferred the new SPS import controls from 1 July to the end of 2023.</p> <p>The UK government said a Target Operating Model that will set out the new regime for border import controls will be published early in 2023. It will target the end of 2023 as the revised introduction date for these controls. The controls that have already been introduced will remain in place.</p> <p>The recent extension in relation to SPS goods entering Wales expires on 31 December 2022 at which point the requirement for UK checks will come into effect unless UK legislation is introduced to extend the transitional period. They are liaising with DEFRA in relation to this requirement, as very little notice was given to exporters and will update stakeholders and CCC when they have any further information in relation to this.</p>

	<p>The 2nd meeting of the Trade Specialised Committee on SPS measures took place on the 19 October. The UK updated the EU on the expected publication of its new SPS import regime which will be underpinned by evidence-based risk analysis to ensure the UK's import controls are robust and biosecurity, food and feed safety, and traceability are maintained.</p> <p>They agreed that all details affecting SPS imports conditions and procedures be published and clarified sufficiently in advance of the entry into force. The EU requested that if the planned controls were postponed, such changes are communicated as early as possible so that businesses and authorities do not bear the burden of unnecessary preparations. Both parties agreed to have technical discussions on the TOM and its implementation following publication.</p>
<p>Customs IT Developments – Presentation by Carol Ann O’Keeffe (Revenue)</p>	<p>Carol Ann gave an update in relation to</p> <ul style="list-style-type: none"> • Single Window changes • The AES system which will go live on 30 January 2023 with a migration window to 31 March after which AEP will be closed to new export declarations. • The ICS2 system in relation to goods arriving into the EU from 3rd countries by air due to go live on 1 March 2023. • Transit System – NCTS P5 which is going live on 21 August 2023 and has a migration window till the 20 October 2023. NCTS P4 will be closed to new Transit Declarations from 21 October 2023. <p>Full details in attached presentation.</p> <p>IT Developments 2023 Presentation</p>
<p>Customer Outreach Programme – Declan O’Dalaigh (Revenue)</p>	<p>Declan gave an update on the Trader Outreach Programme for the three IT Developments due for release in 2023. Details on the engagement programme to ensure trader readiness for the systems introduction are in attached presentation.</p> <p>CD AES ICS NCTS UCC IT Outreach Update Presentation</p>

<p>Carbon Border Adjustment Mechanism (CBAM) – Presentation by Declan O’Dalaigh (Revenue)</p>	<p>Declan gave an update on CBAM, an EU mechanism designed to reduce carbon and fight climate change. While the CBAM regulation is still being discussed at EU level, this presentation provides a broad outline of the background and current scope and governance of CBAM.</p> <p>CD CBAM Presentation</p>
<p>Postponed Accounting at Import – Carol Ann O’Keeffe (Revenue)</p>	<p>Carol Ann gave an update on Postponed Accounting which is available to importers registered for both VAT and Customs and who hold a valid Postponed Accounting Authorisation. See presentation for further information.</p> <p>VAT Presentation</p>
<p>AOB</p>	<p>A query was received from CILT regarding the publication of Approved AEO Training Providers on an EU website. A number of MS have listed providers, but Ireland hasn’t any submitted any. The Chair undertook to investigate and report back to CCC.</p> <p>IBEC raised the issue of benefits for AEO given the business resources necessary to obtain and maintain. They indicated that they would write to the Chair on this issue.</p> <p>Two issues were raised by the IRHA in relation to trucks being held for long periods as a result of insufficient funds and or for controls in Dublin Port.</p> <p>The Chair outlined how Revenue had examined the insufficient funds issue and an IT solution is a significant development and cannot be scheduled in the short to medium term given the UCC work program. She recommended close communications between all actors in the supply chain to ensure that the payers had sufficient funds in their account to meet the amounts due.</p> <p>In relation to information on controls. Due to data confidentiality issues, Revenue cannot supply information to hauliers unless they are the importer or the declarant. Revenue said they would examine again what non-confidential information could be given that</p>

	would assist hauliers plan collection of containers.
Close and Next Meeting	<p>Chair reminded members that AES goes live in January and stressed the importance of making the transition early to ensure that businesses are ready for 1 April when AEP is closed to new export declarations.</p> <p>Next meeting to be held in H1 2023. A number of significant Customs developments in Q1 next year and meeting can be arranged early in the year if any issues arise in relation to these developments.</p>