

Meeting Topic	
<b>Attendees – In Person</b>	<p>Revenue Commissioners – Florance Carey (Chairperson), Declan O’Dalaigh, Keith Hannon, Siobhan Gerrard, Carol Ann O’Keeffe, Simon Ebonyi, Justin McNally (Secretary)</p> <p>Brian Murphy - CILT  Pat Ivory - IBEC  Department of Foreign Affairs – Aileen Murray  Paul Whelan – Department of Agriculture Food &amp; Marine  Lorcan Sheehan – Bord Bia (PerformanSC)  Nicky Duggan – Intel  Adam Fitzsimmons – Customs IT  Shane Conneely – Chambers Ireland</p>
<b>Attendees - Virtual</b>	<p>Revenue Commissioners</p> <p>DAFM  IRHA  IIFA  IEA  IBEC  BDO  Comex-McKinnon  Fedex  Intertrade Ireland  KTS Finance  Customs Support  Primark  Tradeadvisers</p>
<b>Secretary</b>	Justin McNally – Customs Division – Revenue
<b>Date of Meeting</b>	22 <sup>nd</sup> June 2023
<b>Venue</b>	Bishop Square Dublin – Conference Room
<b>Introduction</b>	<p>The Chair welcomed everyone to the meeting in person and also online.</p> <p>The minutes of the last meeting of CCC held on 23<sup>rd</sup> of February 2023 were approved.</p> <p>In her opening remarks the Chair mentioned that the AES system went live, and that AEP is now closed to new export declarations. In May 2023 the Customs Reform Package was published.</p>
<b>Review of Rules Governing CCC Membership</b>	<p>Florance highlighted the changes to the CCC Rules – minimum 4 meetings each year and it will be a hybrid meeting with both in-person and online attendees.</p> <p>The membership agreed the changes, details of which will be available on the Revenue website shortly.</p>
<b>Customs IT Developments – Presentation by Carol Ann O’Keeffe (Revenue)</b>	<p>Carol Ann gave her report on the IT systems timelines:</p> <p>AES went live in March 2023 – AEP is no longer accepting any new declarations. NCTS Phase 5 is being released in September 2023. There was an outreach event last week with the trade.</p> <p>In regard to other IT systems please see <a href="#">UCC IT Developments Presentation</a></p>

	<p>Questions</p> <p>John Nolan IRHA asked about AES and the functionality to amend a ‘released’ declaration. He advised that this is causing issues where details relating to the vehicle reg number of sailing ID change at the last minute and the business tries to amend the declaration after the goods have exited the European Union. Carol Ann confirmed that the functionality in AES to amend a released declaration is not yet available but will be delivered in the future. The scenario where an amendment of a declaration after the goods have exited the EU is an exceptional one. She also confirmed that Revenue takes a pragmatic approach to minor inconsistencies in data relating to vehicle and sailing as these are available to us in the PBN and as a result it is not necessary to amend the declarations in these instances.</p> <p>Tom Thornton raised an issue regarding undischarged Transits – Outbound. He will send details and we will raise with relevant Member States.</p> <p>Pat Ivory raised an issue that AEO, he had a concern with the lack of benefits versus the cost of being an AEO. He will send details and we will investigate.</p>
<p><b>Carbon Border Adjustment Mechanism (CBAM) – Presentation by Declan O’Dalaigh (Revenue)</b></p>	<p>Carbon Border Adjustment Mechanism – was published May 2023. The transitional period will be October 2023 – December 2025. EPA have been appointed as the Competent Authority. There will be a joint EPA / Revenue outreach program to provide businesses with information on CBAM.</p> <p>Further details see the <a href="#">Carbon Border Adjustment Mechanism Presentation</a>.</p> <p>Questions</p> <p>Pat Ivory noted that there will be the reporting costs for businesses affected by this new charge. Revenue noted this and said that at present it impacts approximately 220 businesses. The de minimis of €150 kept smaller businesses out of scope which is positive.</p> <p>Brian Murphy asked what products will be added in the future to the scheme and whether downstream products will be included. Revenue confirmed that currently they are not in scope and at the moment there is no information on future changes or updates.</p> <p>Klaudia Dudzinska also brought up the situation of resources within EPA who will be managing CBAM non-compliance and other issues. Revenue noted this and will mention as a trade concern at the cross-government group that we attend.</p> <p>Returned Goods for Relief – Goods can be re-imported into the EU without payment of Customs Duty provided all required conditions are met. Proof of export from the EU showing the exact goods will be required on the importation to Ireland. Revenue is currently engaging with SIMI and vehicle manufactures to help with the RGR proofs. Further details please see the <a href="#">Returned Goods Relief Presentation</a>.</p> <p>Questions</p> <p>John Nolan (IRHA) noted that this is a major cost for Irish businesses because of Brexit. Revenue noted this but as it is specified in the TCA there is nothing that can be done unless the TCA is revised.</p> <p>If the TCA is revised this issue can be raised with DFAT and DETE.</p>

<b>Customs Reform Package (Ray Ryan)</b>	<p>Customs Reform Package was published on 17<sup>th</sup> May 2023, the Commission put forward proposals for reform of the EU Customs Union. This reform is largely on foot of increase in trade volumes and e-commerce.</p> <p>The measures proposed include – to abolish the €150 de minimis threshold in 2028 – a new EU Customs Authority – a new EU Customs Data Hub.</p> <p>Florance encouraged all organisations to review the proposals and to let us know their views in terms of what works well and where they see issues. Revenue is currently considering the proposals and preparing our position on the various issues, and we will consider any feedback from industry. She also encouraged organisations to engage with their European counterparts in relation to the proposal. Further details please see the <a href="#">Customs Reform Package Presentation</a>.</p> <p>Questions</p> <p>Brian Murphy – states that the timelines of changes are not quick enough as the market changes quicker.</p> <p>Pat Ivory – brought up the removal of the Customs de minimis and asked if it was in line with WTO rules. The de minimis of €150 kept smaller businesses out of scope which is positive. He envisaged that there would be opposition to this from other countries. Revenue noted this.</p>
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<p><b>Update on UK Developments from Department of Agriculture, Food, and the Marine (Paul Whelan)</b></p>	<p>Paul Whelan from DAFA give his brief on what’s happening – 31<sup>st</sup> October 2023</p> <ul style="list-style-type: none"> <li>• IPAFFS pre-notification for High, Medium and Low Risk products of Animal Origin exported to GB and for High &amp; Medium Risk Plant and Plant Products exported to GB.</li> <li>• Export Health Certification for Medium risk animal products, plants, plant products and High-Risk foods of Non-Animal Origin (HRFNAO).</li> </ul> <p>Sanitary and Phytosanitary Controls Risk Based Model. Three main risk categories: Low, Medium, and High. This classification system will be dynamic, and the level of checks may vary by risk class.</p> <table border="1" data-bbox="395 622 1465 1995"> <tr> <td data-bbox="395 622 1465 689"> <p><b>High Risk</b></p> </td> </tr> <tr> <td data-bbox="395 689 1465 1003"> <p><b>From 31st October:</b></p> <ul style="list-style-type: none"> <li>○ <b>Full pre-notification.</b> Pre-notification in place since 1 January 2021</li> <li>○ <b>Change in format of Export Health Certification.</b> Export Health Certification in place since 1 January 2021.</li> <li>○ <b>Date for IE BCP checks TBC:</b> 100% Documentary, ID &amp; Physical check.</li> </ul> </td> </tr> <tr> <td data-bbox="395 1115 1465 1182"> <p><b>Medium Risk</b></p> </td> </tr> <tr> <td data-bbox="395 1182 1465 1541"> <p><b>From 31st October:</b></p> <ul style="list-style-type: none"> <li>○ <b>Full pre-notification.</b> 24 hours in advance if arrival unless 4-hour derogation pre-agreed with Port Health Authority.</li> <li>○ <b>Export Health Certificate:</b> Simplified health certificate PDF to be sent to importer.</li> <li>○ <b>Date for IE BCP checks TBC:</b> 100% Documentary, ID &amp; Physical check.</li> </ul> </td> </tr> <tr> <td data-bbox="395 1585 1465 1653"> <p><b>Low Risk</b></p> </td> </tr> <tr> <td data-bbox="395 1653 1465 1995"> <p><b>From 31st October:</b></p> <ul style="list-style-type: none"> <li>○ <b>Pre-notification:</b> Importer will complete c.16 data field IMP notification on IPAFFS.</li> <li>○ <b>Export Health Certificate:</b> No Export Health Certificate required.</li> <li>○ <b>No</b> Documentary, ID or Physical checks required. Other non SPS checks may be required.</li> </ul> </td> </tr> </table>	<p><b>High Risk</b></p>	<p><b>From 31st October:</b></p> <ul style="list-style-type: none"> <li>○ <b>Full pre-notification.</b> Pre-notification in place since 1 January 2021</li> <li>○ <b>Change in format of Export Health Certification.</b> Export Health Certification in place since 1 January 2021.</li> <li>○ <b>Date for IE BCP checks TBC:</b> 100% Documentary, ID &amp; Physical check.</li> </ul>	<p><b>Medium Risk</b></p>	<p><b>From 31st October:</b></p> <ul style="list-style-type: none"> <li>○ <b>Full pre-notification.</b> 24 hours in advance if arrival unless 4-hour derogation pre-agreed with Port Health Authority.</li> <li>○ <b>Export Health Certificate:</b> Simplified health certificate PDF to be sent to importer.</li> <li>○ <b>Date for IE BCP checks TBC:</b> 100% Documentary, ID &amp; Physical check.</li> </ul>	<p><b>Low Risk</b></p>	<p><b>From 31st October:</b></p> <ul style="list-style-type: none"> <li>○ <b>Pre-notification:</b> Importer will complete c.16 data field IMP notification on IPAFFS.</li> <li>○ <b>Export Health Certificate:</b> No Export Health Certificate required.</li> <li>○ <b>No</b> Documentary, ID or Physical checks required. Other non SPS checks may be required.</li> </ul>
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## **Requirements for Plants and Plant Products**

### **Risk Categorisation: Low, Medium, and High**

- New UK Import Requirements for plants and plant products are similar to animal products.

Key difference: Low risk plants do not require pre-notification.

### **31<sup>st</sup> October 2023**

- Medium risk plants and plant products **require pre-notification** on UK PEACH or IPAFFS systems.
- Medium risk plants and plant products **require a phytosanitary export certificate.**

### **31<sup>st</sup> January 2024**

- Documentary, risk-based identity, and physical checks for high and medium risk plants from the EU to move to UK Border Control Posts (BCP's) or Control Points (CP's).

### **External communications**

- Information letter issued by Minister McConalogue 16 June
- Webinars:

DAFM information webinar held 21 June, approx. 300 attendees / 1,001 invitees  
Bord Bia webinar 12<sup>th</sup> July.

Further webinars to be scheduled in July & over summer months.

- Whole of Government comms campaign
- Social Media Campaigns
- Updated Brexit Web pages

### **DAFM training**

**New DAFM Training Programme Plans** for Certifying Officers and Food Businesses - Certification and EU TRACES IT system

### **TRACES**

#### **Sessions will run on 15th, 22nd & 29th June**

- Session group A: June 22nd and 29th at 10am and 2pm – fundamentals (registration and how to generate an export certificate)
- Session group B: September – fundamentals (registration and how to generate an export certificate)

#### **Commodity specific certification training to be delivered.**

##### **Meat & Meat Products**

- Veterinary Public Health has scheduled 8 training sessions for internal & External Stakeholders.
- Training to commence Tuesday 29 August to be delivered every Tuesday until 24 October 2023.

##### **Dairy, ABP & Table eggs**

- Certification specific training to be scheduled during the summer.

	<p>Question</p> <p>Pat Ivory – query regarding use of green lanes in Irish ports. He mentioned that he had heard that traffic was diverting to avoid customs formalities in Ireland. We explained that the same formalities will be required for Irish traffic using NI ports. We will send details of what is required for IE traffic using NI ports for import and export.</p>
<b>Concerns / issues of members</b>	<p>Brian Murphy brought up an issue regarding documentation required for e-commerce purchases. Some companies have 1000s of purchases and the Irish declarant may not have an individual invoice for the purchase but would have data relating to the purchase. Revenue will investigate what documents are required in this instance.</p> <p>Tom Thornton brought up the Certification of Training Courses that they provide and how would they go about getting them listed on Revenue Website. He will send query to the chair for investigation.</p>
<b>AOB</b>	
<b>Close and Next Meeting</b>	<p>Meeting was finished and all were thanked for attending.</p> <p>Next meeting is proposed to be in late September.</p>