

# Minutes of the Joint Customs Consultative Committee

Date of Meeting: 25<sup>th</sup> July 2016

Location: The Auditorium, 1 Horse Guards Road, Westminster, London SW1A 2HQ

## Items discussed in this meeting

1. Introductions and Apologies
2. Minutes, Matters Arising and Action Points
3. Brexit
4. Fulfilment House Discussion
5. UCC update including i-forms
6. Low Value Relief Limits including potential changes to VAT
7. JCCC Sub-group Update
8. Any Other Business

## Annexes

- A – List of Attendees
- B – Action Point Update
- C – Industry Brexit paper
- D- Sub-group Update

## 1. Introductions

The meeting was chaired by BW (Director Customs). A list of those attending is at **Annex A**.

The chairman welcomed new members to the JCCC:

David Richardson of the Wine and Spirits Trade Association (WSTA).

PM advised a request had been received from British Association of Removers (BAR) who wish to re-join and that this had been approved.

BW introduced Laura Lucking as the new Deputy Director Customs.

BW expressed thanks and best wishes on behalf of the committee to Peter Cullum of the Road Haulage Association (RHA) who has retired.

## 2. Minutes, action points and matters arising

### 2.1 Minutes March 2016

The minutes for the last meeting were agreed.

### 2.2 Outstanding Action Points

All outstanding action points from the last meeting were discharged.  
Please see **Annex B**.

AP3-Discharged. AS/IW to request that HMRC inform trade members more timely on the issue of CIPs.

AS updated a new process has been introduced so that CIPs are published on UK Trade info as well as on GOV.UK. In addition a CIP justification form has been introduced to improve quality and timing.

AP4 – Discharged. IW to confirm that the commission are in agreement with the implementation of 'joint contractual liability'.

AS confirmed HMRC is content with its interpretation of joint contractual liability under the UCC.

AP5- Discharged. IW to report back to members on HMRC software and systems testing and accreditation before the next JCCC.

AS said that HMRC does not accredit industry IT systems that carry out customs functions but it does carry out assurance prior to authorising any use of software to operate a customs procedure. How the software is integrated into business commercial systems forms a key part of this assurance.

AFSS referred to successful discussions with HMRC CSP liaison officers looking at how software suppliers can work with HMRC. DM added discussions are planned between Industry and the CDS programme.

AP6 – Discharged. DH/LL to update JCCC members on development and training plans for Customs

AS advised Customs Directorate is leading on capability building work across the range of customs functions. This is a long term programme, involving all areas of work, to ensure the correct learning is in place and staff have the right skills and knowledge to discharge their activities effectively. This is driven through a working group with a wide range of representatives and focuses on our medium and long term needs, as well as plugging any immediate gaps in training.

Earlier this year Border Force delivered an online Guided Learning Unit training package for staff to provide its officers with the knowledge required to manage international trade customs matters. This is supported by an awareness event delivered by HMRC and runs concurrently with training on the Common Agricultural Policy. This is in addition to the Core Skills classroom training required for customs officials in Border Force and the guided learning packages for staff on using CHIEF and understanding the single administrative document.

HMRC has also initiated a Customs Graduate Programme to provide policy experts for the future. The first 12 graduates are now being placed within customs policy with the next intake of graduates planned for October 2016.

Feedback from the business demonstrates that the new training has been well received and is being used.

### **3. Brexit**

**Alex Pienaar**

BW thanked Industry for the paper issued to JCCC members. Please see **Annex C**.

BW introduced AP as the HMRC Head of EU and International Relations.

AP explained following the results of the referendum in the UK, HMRC is working very closely with the Treasury and other key departments, e.g. Border Force. Engagement with trade is a common theme in discussions about customs work, with the JCCC forum highlighted as an excellent example of working together. As well as economic and fiscal areas, broader border issues e.g. the Northern Ireland / EIRE land boundary are being considered.

BW summarised whilst details have yet to emerge, there is a clear strategic focus on creating a new customs operating model for the UK. The options available will not emerge until we understand the future trade relationship between the UK and the EU.

PM highlighted the risks and costs involved if alterations to trade computer systems are required. He enquired about HMRC's flexibility when interpreting current rules and UCC changes that are in the pipeline. CD replied from a policy perspective Brexit raises a number of questions which all need detailed analysis. CD reassured HMRC is looking at where there are opportunities to minimise the impact on both industry and HMRC, in particular in maximising the use of the UCC transitional period. CD added that HMRC welcomes continuing dialogue with Industry.

CD updated planned meetings about temporary storage will be re-convened plus a working group on 08/09/2016 will consider implications for self-assessment.

HL thought the process of re-authorisation might be re-visited. CD confirmed this area is under consideration.

AR said that whilst there is support from Other Member States for the UK view on the UCC, after the UK leaves the EU relationships with OMS could be more important than ever.

BW proposed creating a working group, operating under the guidance of the JCCC to ensure that industry views are taken into account as we develop a future customs operating model. This group will include representatives from other government departments.

GM (DIT) said they are open to attend, explaining Brexit has impacted in major changes in their structure. A fuller picture is expected in the autumn.

PM felt it was crucial to obtain commitment by government departments to any new group.

HL said they are willing to support.

GR felt the group should be led by HMRC.

RW said that, as a priority, businesses must be able to continue trading. RW reminded the JCCC that wider issues, such as, aviation security, border compliance, maritime and road traffic need to be considered.

BW concluded by saying that HMRC will consider and establish mechanisms for a new JCCC sub – group following discussions with other government departments.

**AP1 HMRC (AP) to create a Brexit JCCC sub-group.**

PM thought aligning the work of the new sub-group with the existing JCCC sub – groups will be key to removing any potential duplication.

BW replied this is an opportunity to review and streamline the work of the sub groups and agreed to report back to the next meeting with a review of JCCC sub-group activity during 2016.

**AP2 HMRC (AP) Undertake a review of JCCC sub-group activity before the next meeting.**

PM asked about the impact of the UK leaving the EU on the “One Government AtThe Border” (OGATB) programme. BW explained how much support there is for the idea and concept of OGATB. LL highlighted the useful and considerable trade engagement during its early stages. More work is needed to provide data for the business case around return on investment for both industry and HMRC. Continued work on OGATB will need to be considered in the light of Brexit, especially in the context of the CDS (CHIEF replacement) project.

PM asked if there will be a requirement for increased licencing. DIT said reviewing licence requirements will form part of future discussions with HMRC.

MA asked about Customs's commitment to trade facilitation. DR thought greater flexibility especially around policy may be necessary. MA highlighted introducing legislation that can quickly be changed. AP reassured the group that the growth agenda will still be a significant part of the overall agenda. BW reminded the group that we are currently in the early stages of assessing the impact of the UK leaving the EU so there is a lot of work still to do but support AP's comment. SM cautioned rather than reverting to past practice, there could be merit in considering brand new ideas.

HL asked if there are any intellectual property issues surrounding the UCC. LL said that Cabinet Office is considering this.

RQ reminded about the role of the World Trade Organisation particularly with the UCC.

BW said industry input is key to next steps and requested industry representatives to consider who will be on the new sub group.

**AP3 Industry members via the industry chair (PM) to consider representatives for new EU exit sub group.**

PM felt HMRC should chair the working group with a role to ensure appropriate representation of other government departments.

AV thought it will be useful to have a view of the world of a freight forwarder or shipper at a future meeting as these entities often have little involvement in strategic issues such as UCC. CD said this may be more appropriate to the work being carried out on a future vision within the context of CDS.

MF highlighted the success of previous government re-structuring within BF.

## **4. Fulfilment House Discussion Colin Davis (HMRC)**

CD thanked industry members for their valid contributions and useful dialogue during the recent formal Fulfilment Houses (FH) Due Diligence Scheme consultation process. Further internal work is now taking place including establishing a clearer definition of a Fulfilment House. CD said the continuing work did not mean any letup in tackling this type of fraud and avoidance.

The World Customs Organisation has created an e-commerce group and recognised the need to adapt to something sophisticated, streamlined, cost – effective and less burdensome on industry.

RW thought the exercise had been carried out well. BIFA raised the issue of valuation. AICES consider that OLAF is experiencing problems with valuation. AS said that obtaining true valuation has always been difficult and referred to OLAF work on fair price versus the cost of raw materials. Issues around valuation, origin and entities in the supply chain remain high on the FH agenda.

DR expressed the view that a lot of time is spent checking compliant businesses remain compliant and recommended that resources concentrated on those who are known to be non-compliant.

MA thought there will be a shift in focus in types of fraud with the impacts of removal of Onward Supply Relief (OSR) and withdrawal from the EU.

BW said there may be a need to assess the type of revenue loss from this activity but the scale is currently not known as this is now heavily impacted by the timetable for EU exit. AS said although there may be a short term need to address OSR, there were no budget 2016 measures for this and HMRC is currently considering if there needs to be a measure in Autumn Statement 16. This will largely depend on UK revenue (VAT) losses from OSR.

AS highlighted the success of the Anti-Fraud Strategy. CD added this involved utilising HMRC's full range of tools and powers.

BW summarised the sophistication and complexity of these frauds. The advent of e-commerce has impacted, creating a range of new threats to industry and government.

## **5. UCC update including i-forms (HMRC) Dave Morgan**

DM apologised for any delays updating industry about UCC issues, explaining this was due to Purdah. As well as a focus on EU exit implications, work continues on transitional issues following the UCC implementation on 1 May 2016.

CDS work to replace CHIEF continues towards an implementation date of 2018 although there is currently consideration of the impacts of EU exit.

PM asked about continuing with work on both registered exporters and BTI's (Binding Tariff rulings).

PM said the fruit and vegetable industry and license requirements is another example of a high risk area and asked about the opportunity to work with DEFRA. DM replied a solution could be around a "Single- Window" approach. GR thought paper forms could be an interim measure.

BW said the challenge is to operate within EU regulations during the UK's withdrawal from the EU, whilst maximising the use of transitional arrangements. He summarised by pointing out the complexity of analysis and the need to approach ministers on a

case by case basis where there are proposals not to work within the EU legal framework.

DM updated arrangements are underway for a meeting between AFSS, BIFA and CDIO to address concerns around i-forms. CD thanked AFSS and BIFA for their comments, feedback and positive response to a request for details of current difficulties. CD echoed the aim to follow up on key areas of concern. GT said that, following industry discussion at the pre-meet, the view is that issues with i - forms are being experienced widely.

## **6. Low Value Relief Limits including potential changes to VAT     Angela Shephard (HMRC)**

AS updated the committee on the proposals contained in the EU Digital Single Market paper. The DSM contains the proposal to remove Low Value Consignment Relief (LVCR) in 2021. The aim is to extend the Mini One-Stop Shop (MOSS) from just services to also cover goods. If VAT is not accounted for through MOSS, the fallback is to use existing customs procedures. This could create demands on existing technology. Consideration now needs to be given to the UK policy position on this issue in the context of EU exit, to the impacts of overseas e-commerce on UK producers and retailers and potential revenue loss. Due to the timelines no decisions have been made but AS said HMRC is happy to report back to the JCCC as discussions progress.

PM enquired about the situation with postal imports and exports. AS reminded the JCCC of the different requirements that apply to postal and the reasons behind this. LVCR cannot be disapplied from modes of carriage but can be partially or fully removed from certain jurisdictions, especially if market distortion can be proved, as the UK did with the Channel Islands. AS advised that plans to enable electronic fiscal charging in postal are well advanced.

PM raised the potential impact of removing low value bulking under EU exit. AS agreed that HMRC plans in this area will have to be reconsidered in view of EU exit.

## **7. Sub - Group Update**

The written sub-group update was circulated for information.

The updated document is at **Annex D**.

## **8. AOB**

### **Fallback**

JOS enquired about export fallback procedures requesting these be invoked automatically after 60 mins in the case of a CHIEF outage. CD whilst acknowledging the difficulties, along with a need to revert to fallback in a prompt manner felt a categorical time was not appropriate. CD explained a detailed response had been given to a number of businesses about a recent CHIEF outage. It was agreed this will be circulated to the committee. CD reminded the JCCC about the fallback sub - group meeting. PM said the situation was not entirely satisfactory. It was agreed to report back from the fallback sub - group at the next meeting.

**AP4 HMRC (CD) to circulate response about CHIEF outage.**

### **JCCC Membership**

PM felt a reminder is needed about the requirements for membership of the JCCC. This is following a number of new requests for membership. PM also reminded attendance is limited to 1 person from each trade organisation unless there are exceptional circumstances, e.g. handover of representative role.

BW agreed. It was agreed the industry chair will pick up this discussion outside the meeting with the JCCC Secretariat.

**AP5 Industry (PM) to discuss JCCC membership issues with the Secretariat.**

### **BF Query**

AR enquired about BF contact details following a profiling query. DH said he was happy to help if further details were provided direct to him.

### **Communications**

MA said that during Purdah, UCC negotiations and the EU referendum information was limited, which industry felt was unhelpful. BW acknowledged this but explained that Purdah is purposely restrictive.

### **Repayments**

GR highlighted delays with repayments from the NCH. PM referred to a paper sent to the NCH with suggestions for easing the repayment process. AS reported improvements in performance and the aim of the Hub to be back on track with its service standards by the end of August, following transfer of this work from Dover. RW thought that industry should look closely at their own procedures. AS suggested another meeting between the NCH Director and industry may be helpful and industry representatives agreed.

**AP6 HMRC (AS) to organise a meeting between industry and the NCH Director.**

BW closed the meeting.

## Date of next meeting

The next JCCC meeting will be 25<sup>th</sup> November 2016.

<b>Summary of Action Points</b>	
AP1	HMRC (AP) to create a Brexit JCCC sub-group
AP2	HMRC AP Undertake a review of JCCC sub-group activity before the next meeting
AP3	AP2 Industry members via the chair (PM) to consider representatives for new Brexit sub group
AP4	HMRC (CD) to circulate response about CHIEF outage
AP5	AP5 Industry (PM) to discuss JCCC membership issues with the Secretariat
AP6	HMRC (AS) to organise a meeting between Industry and the NCH

## Annex A - List of Attendees – July 2016

### Trade Organisations

Trade Organisation	Representative
Airline Operators Committee for Cargo UK (AOCC)	(JOS)
Association of Freight Software Suppliers (AFSS)	(GT)
Association of International Courier and Express Services (AICES)	(AR)
Automated Customs and International Trade Association (ACITA)	(DH)
Automotive Customs & Trade Association (ACTA)	(HL)
British Chamber of Commerce (BCC)	(PW), (RQ)
British Ports Association (BPA)	(RB)
British International Freight Association (BIFA)	(RW)
British Retail Consortium (BRC)	(MC)
Customs Air Transport Industry Consultative Group (CATICG)	(MF)
Chamber of Shipping (COS)	(TR)
Community System Providers (CSPs)	(PM) (Industry Chair)
Chartered Institute of Logistics and Transport (CILT)	(SM)
Customs Practitioners Group (CPG)	(BS)
Food and Drink Federation (FDF)	(GR)
Federation of Sport and Play Associates (FSPA)	(MA), (IW)
Freight Transport Association (FTA)	(AV)
Institute of Chartered Shipbrokers (ICS)	(RH)
International Meat Trade Association (IMTA)	(KD)
UK Major Ports Group (UKMPG)	(PB)
UK Aerospace Industry Customs Group (UKAICG)	(GT)
Wine and Spirits Trade Association (WSTA)	(DR)

### HMRC/OGD attendees

Department	Representative
HMRC	(BW) (Chairman)
HMRC	(LL)
HMRC	(AP)
HMRC	(AS)
HMRC	(CD)
HMRC	(KR)
HMRC	(DM)
HMRC	(SM)
HMRC	(DB)
Border Force	(DH)
Department for Industry & Trade	(GM)
Secretariat	(SY)

### Apologies

Organisation	Representative
Road Haulage Association (RHA)	(tba)
Chartered Institute of Taxation (CIT)	(JC)
Chamber of Shipping (COS)	(TR)
British Association of Ship Suppliers (BASS)	(AM)
HMRC	(IW)

**Annex B - JCCC Meeting Action Points  
From March Meeting**

<b>NO.</b>	<b>ACTION POINT</b>	<b>UPDATE</b>
<b>Agenda Item 2 – Outstanding Action Points</b>		
<b>AP1</b>	AS to confirm that trade will not be penalised for following HMRC guidance on the valuation of the sales in warehouse.	Discharged
<b>AP2</b>	AS to confirm that trade will not incur EU penalties for following UK guidance on royalties.	Discharged
<b>AP3</b>	AS/IW to request that HMRC inform trade members more timely on the issue of CIPs	Discharged
<b>AP4</b>	IW to confirm that the commission are in agreement with the implementation of “joint contractual liability”	Discharged
<b>AP5</b>	IW to report back to members on HMRC software and systems testing and accreditation before the next JCCC.	Discharged
<b>AP6</b>	DH/LL to update JCCC members on development and training plans for customs.	Discharged

### **JCCC Trade Group view of the consequences of BREXIT**

The JCCC is made up of members representing diverse trade sectors, some of whom may have differing views regarding what will benefit their individual organisations after the UK leaves the EU. However, there is general agreement around some high level requirements. The absolute fundamental principle supported by all is; NO CHANGE to existing practices, processes and authorisations and no insistence on system changes until the new arrangements are clear and agreed. We need to know what the HMRC view is and how flexible it is prepared to be. It is important for us to have sight of the long term view of HMRC and to understand what arrangements will apply in the meantime.

The first requirement is for some form of trade deal to be negotiated with the EU27. Whether this is membership of the EEA, an FTA, “Switzerland plus” or a completely new type of relationship is going to be the subject of debate and will be politically, as much as or possibly more than trade, driven. What is important is that whatever is agreed the infrastructure and systems must be in place for it to work from day 1 after leaving. It is important that this agreement should be cost neutral as far as possible.

Trade has changed significantly since the 1970’s and the concept of rolling the clock back 40 years and introducing frontier clearances, using preference and transit documents or agreements, does not seem feasible. We need to be able to continue to import and export as we do today in order to maintain stability and confidence within the international supply chain. Trade facilitation should be a vital component of Government planning and Brexit negotiations. The possible reintroduction of customs declaration requirements and frontier controls could potentially cause major disruption at the border, particularly, at the UK’s ferry/Ro-Ro ports and for trade using the Channel Tunnel.

If the UK does not manage to negotiate a new Customs Union, we would need to understand and work together to decide what external tariffs might be introduced and how these will be applied. For many years we have talked at length about improving the “Customs experience” but this has never been achieved. Now is an opportunity to take a look at what we do and improve it dramatically to meet both the regulators and trade needs.

There needs to be a UK legal basis for trade to work with. We believe there are some 700 items of legislation that would need to be written as the basis of Customs law going forward. This may be an opportunity for legislative changes required by HMRC and OGDs pertaining to Trade to be incorporated into a comprehensive UK Trade Legal Guide. We feel that initially we could endorse the UCC, incorporate it into British law and then change elements of it that are unsuitable. There is a feeling that, within the UCC there are too many regimes. Could we, for instance, have one special procedures authorisation covering all areas of processing?

Some examples of areas within the UCC that have been identified for reconsideration are:

- Guarantees for potential debt to be removed.
- Bill of discharge for End Use to be removed.
- IP Authorisation by Declaration to be permitted significantly more than 3 times per annum to help small traders.
- Self-Assessment / Traders entry in the Records to be brought in ASAP for all businesses holding AEOC
- Continue with voluntary AEO registration scheme to facilitate reciprocity.
- First Sale principal to be re-instated.
- The definition of 'Exporter' will need to be agreed.

Changes or agreement for some of these could be achieved with little or no delay but others, such as Temporary Storage, where more work is needed but there is potential for change should be put on hold until more is known about the UK's future relationship with the EU. Likewise, any (re)authorisations that are driven solely by UCC legislation where there is no obvious benefit to UK business should be stopped and an extended transitional period allowed.

CEMA would need to be reviewed and amended as required or replaced by new legislation. The UK will lose the rights to use the EU AEO but will need to retain this in some form as it is a WCO scheme, although the current Customs simplifications are not part of this. The EORI will no longer apply, however, some type of identification or registration may still be required, perhaps the TURN system may be used?

Export controls, embargoes, sanctions and common security measures will need to be discussed; UGEAs will no longer be available to UK companies. The EU27 will expect the UK to keep in line with their legislation or we may be considered as an unsafe trading partner.

The current Intrastat and EC Sales Lists will no longer apply, subject to the outcome of the negotiations; perhaps, the Intrastat system can be retained to monitor movements between the UK and EU27?

Potentially CHIEF and / or CDS could be required to process more than double the current volume of declarations. It is difficult to see how this could be successfully deployed within the 6 months leading up to the invoking of article 50, of the Lisbon Treaty, or the following two years if there are any substantial changes to what we do now.

The UK Customs Tariff is reliant on the TARIC which is maintained by the EU. Where the UK Trade Tariff is at variance with TARIC the Official Journal of the European Communities represents the correct legal position; post Brexit how will the UK Tariff be managed and maintained?

There will certainly be a requirement for some form of risk management activity to take place at the border. It may be feasible to de link the fiscal activity from this and make the frontier release based on eligibility of the goods to be imported or exported and the accounting to be done at a later period. We would need to decide if we are supporting the ICS system or whether we should have some other form of advance notification based on something like the US ACAS system or EU PRECISE.

The JCCC is primarily a forum for discussing Customs matters but involvement of OGD's is important particularly the new Department for International Trade, Department for Business, Energy and Industrial Strategy and the Department for Exiting the European Union. We should Liaise with the JCCC chair to produce a joint position paper to take forward to these entities and encourage their attendance at future JCCC meetings.

## **Annexe D Sub Group Update**

### **JOINT CUSTOMS CONSULTATIVE COMMITTEE**

**DATE OF MEETING:** 25<sup>th</sup> July 2016  
**SUBJECT:** Update on JCCC Sub Groups

The information table below provides key issues and updates from JCCC Sub Group/ Working Group meetings. The minutes from each Sub Group or Working Group meeting will continue to be posted onto the [HMRC website](#)

#### Definitions

- **JCCC Sub Group** - for projects / initiatives which are finite; and
- **JCCC Working Group** - for “perpetual” meetings;

JCCC Secretary, E-Mail – [JCCC Secretariat](#)

Name of Group / Type of Group	Next Meeting	Contact	Update and Key issues from recent meetings
<b>Customs Change</b>	September (Date TBC)	Daniel Foster	<p>Appreciation and thanks from trade members on the smooth rollout of UCC with minimal changes on day 1 of implementation.</p> <p>At the time of the meeting work was underway to gather trade feedback for the first amendments to the UCC DA and IA. With the EU referendum result since the meeting there is uncertainty as to the weight of UK proposals going forward.</p> <p>At the time of the meeting CDS delivery had been assessed as green with significant confidence in progression to contract stage. This is in comparison to an amber/red rating achieved 12 months before. As with the point above this position is now under review following the EU referendum result.</p> <p>At the time of the meeting MASP had been confirmed to include an additional 5 projects totalling 33 fiches including some non-functional requirements. There had also been a shift in MASP dates to 2020.</p> <p>The trade representatives raised some concerns regarding the rejection of authorisation applications where the guarantee was not in place, despite the guarantee application being submitted at the same time. This has been addressed by confirming the guidance to the processing teams and ensuring close working relationships between the two teams.</p> <p>Trade members invited to join a P&amp;P subgroup working group for a self-assessment pilot in the UK. The pilot was scheduled to start in the summer.</p>

Name of Group / Type of Group	Next Meeting	Contact	Update and Key issues from recent meetings
<b>Customs Product and Processes</b>	18/08/2016	Kevin Snow	<p>The group last met in April 2016. A range of issues were discussed:</p> <ul style="list-style-type: none"> <li>• HMRC's business plan, Tax Strategy and Customs Vision 2020.</li> <li>• Import/export Gov.uk redesign</li> <li>• CFSP software audit. Edifact to xml proposal to the CDS project.</li> <li>• Temporary Storage and the UCC work ongoing to look at 3<sup>rd</sup> parties working in a TS facility or subletting.</li> <li>• C117 potential changes.</li> <li>• Visits to AEO. SIVA transition period and impact on AEO re-assessment.</li> <li>• Working group to look at Self-Assessment opportunities.</li> <li>• Guarantees update.</li> <li>• Update on EU/US TT&amp;IP.</li> <li>• Customs Input Entry (CIE), consultation process and planned CIP.</li> <li>• Update on NILPs.</li> <li>• Substantial Update on UCC, guidance issued and planned, Transit, new simplified procedures and transition updates.</li> <li>• Update on Customs Declaration Service and plans for publication of changes to customs declarations.</li> </ul>

Name of Group/Type of Group	Next meeting	Contact	Update and Key issues from recent meetings
<b>Duty Liabilities</b>	28/10/16	Valerie Smith	<p>The group last met on 18/5/16. A range of issues were discussed including:</p> <ul style="list-style-type: none"> <li>• Origin – general update on progress with the various trade agreements including the Transatlantic Trade &amp; Investment Partnership also, emerging plans for the Registered Exporter Scheme</li> <li>• Update on the Information Technology Agreement II implementation</li> <li>• Emerging issues following UCC implementation for Valuation and Classification. The Commission guidance for both subjects was examined. A range of technical issues were discussed.</li> <li>• Tariff Classification sector reports were circulated and issues discussed</li> </ul> <p>Tariff – the sub- group were advised about the award of contract for a Tariff 'off the shelf' product.</p>
<b>International Trade Operating Systems Working Group (ITOSWG)</b>	TBA	Maggie Kelly	There have been no meetings of this group since the last update.
<b>Modernising Freight Management</b>	18/07/2016	Alex Childs	The May sub- group was postponed due to Purdah. It will now take place on the 18 <sup>th</sup> July. There are no key issues. An update on this meeting will be provided for the December JCCC