

Friday 3rd
February 2023

FTA Ireland ENews

Issue #12

Latest news and information update for members



Safety

FINALIST



TrucV Safe BRONZE STANDARD	TrucV Safe SILVER STANDARD	TrucV Safe GOLD STANDARD	TrucV Safe GREEN STANDARD
The company has systems in place to meet the standards in fatigue, roadworthiness, driver competence, road traffic rules, safe and legal loads, dangerous goods, road haulage operator licensing, professional competence, sustainable operations, contractor and agency management	All that is included in the Bronze standard Plus monitoring of sustainable operations, vehicle and driver encounters	All that is included in Bronze & Silver standards plus KPI and quality monitoring with continuous improvement for fatigue, driver competence load safety and sustainable operations	At Green standard level, dedicated environmental policies that deliver carbon savings through implementation practices must be in place. The audit will verify these policies and practices.

27th March to 1st April 2023 Inclusive



We are delighted to follow on from the TruckSafe Standard recent recognition as a Leading Light in Road Safety by being shortlisted in the Irish Logistics & Transport Awards 2023.

TruckSafe / VanSafe / Passengersafe Standards are gaining more recognition through the active participation of members in the programme and supporting that engagement through the promotion of the standards that you and your team are achieving. We are committed to developing this recognition status which supports the work that members are doing to drive the highest standards of professionalism and compliance in day-to-day operations of commercial fleets.

For more information on TruckSafe and to book your audit! Please contact Nicola Cherry ncherry@ftai.ie Phone 01 8447516

The Logistics and Supply Chain Skills Week will run from 27th March – 1st April and will see numerous events at both national and regional level. **The aim of the initiative is to promote awareness of the logistics and supply chain sector and encourage new entrants into the sector.**

Campaign Objectives

- To highlight the dynamic nature of the sector and the opportunities available to new entrants
- To engage existing supply chain employees around the Skills Week with a view to encouraging career development within the sector
- To attract new entrants and current employees to the various events and initiatives of Skills Week
- To engage the public around the dynamic nature of the sector and the opportunities available
- To promote the role the sector plays in Irish economy and society.

Key Audiences

- Second level school communities
- Third level academic institutions
- Industry associations
- Guidance Counsellors, Teachers
- Parents
- Other Government Departments

Key Messages

- Careers in logistics and supply chain are rewarding with competitive salaries, career progression and travel opportunities.
- The Logistics and Supply Chain Sector is of national critical importance enabling economic and social activity.
- There is a wide variety of careers available in this interesting and diverse sector.
- Find an event near you this Logistics and Supply Chain Week and find out more about where this sector could take you.
- Visit www.gov.ie/transport to find out more.

We will be participating in a number of events including briefings supporting recruitment for members and highlighting the various roles within the freight distribution and logistics sector. We will be hosting a briefing highlighting the apprenticeship opportunities and would welcome members looking to recruit to forward your job vacancies to us to include in our presentations at events and permission to include your logo supporting your job recruitment visibility – email aflynn@ftai.ie

Information on all events will be updated on our website here: <https://www.ftai.ie/logistics-supply-chain-skills-week-27th-31st-march>

Important – UK pre-notification of animal products in IPAFFS and import declaration requirements in CDS

Since 1 January 2022, imports of Products of Animal Origin (POAO) and Animal By-Products (ABP) originating in the EU (excluding those from the Republic of Ireland), have been required to be pre-notified on the Imports of Products, Animals, Food and Feed System (IPAFFS). There has been no change to the sanitary import requirements and also no change to which consignments will be subject to checks at a Border Control Post.

The importer is also required to insert their 7-digit IPAFFS pre-notification reference number – given to them once they have completed their pre-notification in IPAFFS – into their customs declaration in the Customs Declaration Service (CDS) in a specific format that is highlighted in the Online Tariff (e.g., GBCHD2023.1234567). You will now **not** be able to complete your customs declaration without inputting this reference number.

If you have submitted a customs declaration without an IPAFFS reference number and your goods have not yet moved to GB, you should amend this before your goods arrive in the United Kingdom.

If you have submitted a customs declaration without an IPAFFS reference number and your goods have arrived in GB, then you will need to re-submit your declaration along with your IPAFFS pre-notification number.

See [here](#) for further guidance on how to pre-notify in IPAFFS

See [here](#) for more information on completing customs declarations



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BDO CUSTOMS HEALTH CHECK



All businesses that are involved in movement of goods into and out of the EU and/or the UK are legally obliged to comply with Customs Regulations.

It is important that if your company is engaging with customs clearance agents / freight forwarders who are acting on your behalf, it is the trader (Importer / Exporter) who is ultimately responsible for compliance with the Customs legislation. In our experience, this has come as a nasty surprise to many businesses. Complying with customs legislation is essential for businesses to ensure they can trade legally but also efficiently.

For risk management purposes, it is important to understand that Customs authorities have access to complete details of the goods being shipped into and out of Ireland, to and from non-EU countries.

Revenue can audit any company in Ireland who trade with suppliers/customers outside of the EU to determine compliance with the applicable customs regulations.

Therefore, it is important to **be aware of your Customs compliance obligations** as the penalties for non-compliance are often severe and can damage the reputation of a company with both its clients and the regulatory bodies. It should also be noted that familiarity with customs requirements can often unveil a range of significant cost saving measures, so engaging with customs can often be very much worthwhile.

Using our [BDO] extensive knowledge and experience in Customs & International Trade, the **BDO Customs Health Check** will identify risks and allow us to propose recommendations to ensure that your business establishes streamlined and fully compliant processes consistent with Revenue requirements - giving you peace of mind.

Our expert consultants will learn about your business' goods and supply chain, identifying and recommending where customs compliance improvements can be made, and significant

cost saving opportunities realised.

The BDO Customs Health Check will include the following:

- Import Clearance – audit of clearance procedures and declarations made.
- Method for determining tariff classifications and duty rates.
- Method for determining country of origin and use of preferential origin certs – alongside if any applicable free trade agreements you can access
- Method for determining customs valuation and completion of valuation declarations.
- Use of customs special procedures and reliefs if applicable
- Export controls if applicable
- Tracking of imports from clearance through the accounts thereby checking your payment methods for import duties and VAT
- Review of benefits of AEO to your business

Following completion of the BDO Customs Health Check, we will provide you with a detailed report including recommended next steps. This report will include such items as:

1. Summarises the audit work undertaken in each area, comments on the results of the tests and identifies any risk areas uncovered.
2. Quantifies any potential duty under or over payments
3. Comments on the procedures and controls in place
4. Recommends where improvements need to be undertaken in procedures & controls
5. Advises on methods of resolution of any issues
6. Advises on the method of implementing any recommendations going forward.

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APPRENTICESHIPS



Great coverage of the transport Operations & Commercial Driving Apprenticeship in the Sunday Business Post [29th January 2023] <https://www.businesspost.ie/commercial-reports/driving-transport-careers-forward-with-new-training-programme/>



Apprentices are starting their driving lessons this month in preparation for C & CE Driving tests!

If you are interested in learning more about this apprenticeship please visit www.cdap.ie

Employer looking to train apprentices should contact info@cdap.ie as we are now recruiting for a September 2023 intake.

#generationapprenticeship publish the first progress report on apprenticeships <https://apprenticeship.ie/news-events/news/first-annual-report-from-the-national-apprenticeship-office>



Alternative Fuels Working Group



NEXT MEETING 21st February 2023

This will be a Hybrid meeting (in Person and online) starting at 13:30

Our next Alternative Fuels meeting of 2023 will take place on the 21st of February 2023 at 13:30.

Meetings will take place on the Last Tuesday of the month, most months of the year 1300-1500hrs

Sample Agenda

- 1300 Lunch & networking
- 1330 Climate Action of the Month (member recognition)
- Submit your measured results/figures, story (100-200 words) & photo by week before meeting to info@ftai.ie
 - Links back to your own website and press releases are vital.
- 1400 Members Updates (tour de table)
- 1410 Supplier' updates (tour de table)
- 1420 Guest speaker(s) followed by Q&A
- 1500 FTAI Updates
- AOB Reminders

As you will see in the Haulage Strategy decarbonisation of transport is a key focal point and we will use this regular meeting to have guest speakers covering key topics of interest for members as well as gaining feedback from members on the challenges to transition. With the establishment of a freight forum under the new strategy this group will play a key role in representing members points for inclusion in the ongoing discussions around alternative fuels.

If you are interested in attending the alternative fuels meeting please email aflynn@ftai.ie

2023 Council Meeting Dates

- Thursday 9th March 2023
- Tuesday 30th May 2023
- Thursday 31st August 2023
- Thursday 21st November 2023

Passenger Safe Membership

www.passengersafe.ie

- Dedicated website for PSV members www.passengersafe.ie
- Recognised audit for PSV fleet operators
- Driver Handbook
- Bespoke training services for PSV fleet operators

FTA Ireland Training Prospectus can Be Downloaded here: https://fta365-my.sharepoint.com/:b/g/person/aflynn_ftai_ie/EZQK146yKqhIuJIQcsIcnmcBvph5n42x2LoBaBx36wMvDA?e=cGfhIC

Update from Revenue on Road Haulier Drivers (Employees) – Subsistence Rates

Briefing note

In December 2022 the Revenue Commissioners issued an updated Part 05-02-10 of the Tax and Duty Manual in relation to Road Haulier Drivers (Employees) – Subsistence Rates – <https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-02-10.pdf>

The Manual sets out the conditions under which the reimbursement of subsistence expenses may be made free of tax by road haulier firms (employers) to road haulier drivers (employees).

As an employer you have three alternative options for reimbursing your drivers in relation to operating expenses:

- The agreed rates outlined and subject to the conditions set out in the manual; or
- The Civil Service Rates; or

- Reimbursement by the employer for actual receipted expenditure incurred.

Where the amounts reimbursed by an employer are in excess of the amounts referred to above, the excess will be regarded as emoluments and chargeable to Income Tax, Pay Related Social Insurance (PRSI) and Universal Social Charge (USC) in the normal way.

Where an employee's allowable expenses are reimbursed free of tax by an employer, the question of an income tax claim by the employee for those expenses does not, of course, arise.

Employers are not required to be members of trade representative bodies to operate the road haulier driver subsistence rates.

The agreed rates with effect from 1 September 2022 are:

With effect from 1 September 2022	Subsistence payable to employees with gross weekly wage of up to €378	Subsistence payable to employees with gross weekly wage of between €378-€442	Subsistence payable to employees with gross weekly wage of €442 & upwards
Travel more than 8km & absence of between 5 and 10 hours	€14.94	€14.94	€16.29
Travel more than 8km & absence of greater than 10 hours	€28.86	€28.28	€39.08
Travel more than 100km in the State – 24 hours absence	€53.77	€63.76	€76.21
Overnight in Britain and N Ireland – 24 hours absence	€54.67	€104.85	€116.93
Europe & Elsewhere – 24 hours absence	€100.81	€114.92	€141.15

Section 3 of the Manual sets out the conditions that must be met to claim subsistence. These conditions highlight a number of pitfalls and/or points to note in the subsistence regime for employers.

Under section 3 (i) of the Manual appropriate books and records must be maintained by the employer for a period of six years after the end of the tax year to which the records refer. The records must indicate:

- Details of journey.
- Departure time.
- Destination.
- Invoice relating to the journey or delivery docket.

Under section 3 (ii) all tachograph recordings must now be maintained and made available to Revenue and retained for a period of six years.

Secondly condition 3 (iv) reinforces that Time spent on board long-distance ferries from Ireland direct to Europe (excluding the UK) does not count for the overnight rate. No subsistence is to be paid for the 2 days of the trip where a return is applicable. However, where a driver has commenced work or started their return trip ten hours or more

prior to boarding the ferry and is more than 8km from their base then the 10 hour rate applies.

Thirdly under condition 3 (v) the overnight allowance is inclusive of the 10 hour subsistence rate. It is important therefore for members to note that only one subsistence amount can be paid ie if claiming an overnight allowance, you cannot get paid a separate daily allowance as well.

Notably the original 1996 agreement made express reference to drivers claiming the rates while sleeping in cabs. This therefore covered the situation where for example a driver lives in Cork and drives to Dublin and sleeps in the cab of his truck for 4/5 nights a week in the company Dublin depot. Under the original agreement the driver was still able to receive overnight subsistence payment if it could be shown this was necessary for the performance of his duties. The wording that drivers are able to claim the rates while sleeping in cabs is not replicated in section 3 of the manual. Whilst the above example is seemingly still within the conditions, the absence of this wording possibly suggests there might be greater scrutiny on whether the subsistence payment is for expenses "wholly, exclusively and necessarily incurred in the performance of the driver's duties."

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*Calls may be recorded for training purposes.
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27.01.23/AF 000353

Vehicle Inspection Service



FTA Ireland's Vehicle Inspection Service (VIS) offers a wide range of services from inspections to training and auditing. Carried out on all types of vehicles including heavy goods vehicles, passenger carrying vehicles, vans and specialist vehicles, these inspections will provide peace of mind that you are complying with your legal undertakings, quality monitoring any maintenance providers and procedures, and in many cases will save you money.

Benefits of FTA Ireland's VIS

- Being at the forefront of industry developments, and a wealth of experience, has provided FTA Ireland with the tools to offer a wide range of inspections and audits, carried out by highly skilled engineers.
- Proven reductions in defects, prohibitions and repairs which in turn can produce significant cost savings.
- Peace of mind that your maintenance providers are protecting your interests and giving good value.
- Access to the wealth of knowledge that we have accrued from years of experience in the industry.
- A range of reports that can be tailored to suit your individual operational requirements.
- FTA Ireland's influence and position within the industry, which ensures all work is carried out in accordance with the latest industry developments and legislation.

VIS services by operation



Commercial Vehicle Inspections

A variety of inspections of your vehicles are available to help ensure safety, compliance and reduced downtime due to faults including roadworthiness, maintenance, pre-purchase due diligence inspections and inspections of lifting equipment (Loler).



Passenger Carrying Vehicle Inspections

A variety of passenger vehicle inspections to help ensure safety, compliance and reduced downtime due to faults.



Lifting Equipment Inspections

In addition to our regular Roadworthiness Inspections, FTA Ireland engineers can also carry out a full visual, operational and mechanical inspection of any lifting equipment including tail lifts, bin lifts and demountable body systems.



Driver Walk Around Check Audit

A Driver Walk Around Check Audit provides an independent stop and check at random on vehicles that are about to exit your premises.

These checks will enable you to quality monitor the competency of the drivers carrying out their routine checks and the number of driver detectable defects going unnoticed.