



Brexit physical infrastructure delivery and use

Report of the Comptroller and Auditor General

Brexit physical infrastructure delivery and use

I have, in accordance with the provisions of section 9 of the Comptroller and Auditor General (Amendment) Act 1993, carried out an examination of the delivery and use of Brexit physical infrastructure put in place by the Office of Public Works, primarily for the Department of Agriculture, Food and the Marine, the Office of the Revenue Commissioners, and the Department of Health/Health Service Executive.

This report was prepared on the basis of information, documentation and explanations obtained from the Office of Public Works, the Office of the Revenue Commissioners, the Department of Agriculture, Food and the Marine, the Department of Health, the Health Service Executive, the Department of the Taoiseach and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. The draft report was sent to all the relevant bodies. Where appropriate, responses provided were incorporated in the final version of the report.

The purpose of this report is to examine the use of public resources by public bodies in the delivery of the Brexit infrastructure programme and how the infrastructure delivered is being used. The sole focus of this report is on the performance of the public bodies, and not on staff members of those bodies or any third parties. For the avoidance of doubt, this report does not make any criticism or comment or present any view, whether express or implied, with respect to staff members of public bodies or third parties, and should not be understood as doing so.

I hereby submit this report for presentation to Dáil Éireann in accordance with section 11 of the Comptroller and Auditor General (Amendment) Act 1993.



Seamus McCarthy
Comptroller and Auditor General

31 December 2025

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Summary of findings

Summary of findings

Following a referendum in June 2016, the United Kingdom (UK) officially notified the European Council on 29 March 2017 that it would leave the European Union (EU). A *Withdrawal Agreement* signed on 17 October 2019 came into effect on 31 January 2020 when the UK officially left the EU.

There was a transition period until 31 December 2020 to allow for negotiation of the new EU/UK relationship, as the UK would no longer be part of the EU Customs Union and Single Market. This meant that, after 31 December 2020, goods entering the EU from the UK would be treated as imports from a 'third country', and goods leaving the EU to the UK would be treated as third-country exports. Relevant customs declarations and specified EU control checks would be required to protect animal, plant and public health. Also, certain duties and taxes would need to be applied such as customs duties, value added tax and excise on importation.

Up to the end of the transition period, there was considerable uncertainty as to whether a free trade agreement could be put in place. Also, there was uncertainty for both public bodies and trade/businesses on the level of control checks that might be required and whether customs duties would apply. This meant that the relevant public bodies also had to prepare for a possible 'no-deal' Brexit.

Brexit, in particular a 'no-deal' Brexit, represented a risk of substantial economic damage for the Irish economy, including significant additional financial costs, and long delays for traffic at Irish, British and European seaports. This was due to Ireland's high-value trading relationship with the UK and reliance on the UK 'landbridge' for a substantial part of Ireland's trade with continental European markets.

Immediately following the UK referendum in 2016, relevant State agencies began their own internal planning to respond operationally to Brexit. The agencies whose operations were most likely to be affected by Brexit were: the Office of the Revenue Commissioners (Revenue); the Department of Agriculture, Food and the Marine (DAFM); and the Health Service Executive (HSE).

While the initial focus of the Brexit planning was for an orderly UK withdrawal (including a transition period until the end of 2020), planning at the end of 2018 had a greater focus on a 'disorderly Brexit scenario'. On 24 December 2020, just prior to the ending of the transition period, the EU and UK agreed a *Trade and Cooperation Agreement*, which came into effect on 1 January 2021.

Programme governance and decision making

A steering group, known as the Brexit Infrastructure Group (BIG), was responsible for overseeing the delivery of the Brexit physical infrastructure projects. A Brexit Infrastructure Working Group (BIWG) — reporting to the BIG — was also established for project monitoring. In addition to the BIG and BIWG, regular informal meetings at Secretary General level, chaired by the Secretary General of the Department of the Taoiseach, were held to discuss Brexit.

The overlapping of participation in the BIG and the Department of the Taoiseach-led Brexit group, and the frequency of such meetings, indicates there was a high level of consultation around coordination of the Brexit infrastructure projects. Record keeping in relation to the meetings focused on documenting agreed actions, rather than on the reasoning for the decisions.

Programme business case

Each of the project sponsoring agencies concluded that the existing available facilities were insufficient to handle the anticipated increase in the volume of control activity required post-Brexit. Therefore, significant redevelopment and enhancement of existing facilities was recommended.

Prior to Brexit, there was free movement of goods between the UK and the EU, with little documentation of the volume and nature of goods moving between the UK and Ireland. As a result, all the agencies faced a challenge in estimating the specifications of the facilities that would be required post-Brexit.

A business case prepared in October 2018 set out the size and scale of the facilities to be provided at Dublin Port, Rosslare and Dublin Airport. The business case assumed the 'worst case' outcome whereby the full suite of EU customs and other import controls would be required for post-Brexit imports from Britain.

The specifications for the proposed facilities in the business case were clear and necessary for physical planning purposes. However, there was an absence in the business case of relevant information and analysis to explain how or why the specifications for each facility were arrived at e.g. relating the specifications for the facilities to the expected port traffic processing/transit time. In the absence of the underlying workings, it is not possible to verify the basis for the size and scale of each of the proposed facilities.

Traffic flow simulations

A technical modelling exercise undertaken by Revenue (with external consultant assistance) in 2019 to examine the impact of proposed new processes on Dublin Port traffic and facilities, identified potential bottlenecks post-Brexit at some of the proposed port facilities, with significant waiting times for traffic in the port of up to 14 hours. To minimise potential delays in the movement of goods and traffic through the ports, the volume of risk-based control checks by the relevant agencies was adjusted to align with the available infrastructure capacity.

A subsequent Revenue simulation exercise undertaken in mid-2020 indicated that, by adjusting risk levels to minimise delays in the ports, the planned port facilities in Dublin Port and Rosslare/Kilrane would not reach full capacity at any point in the envisaged post-Brexit traffic scenarios.

Delivery of infrastructure programme

The Office of Public Works (OPW) was tasked with delivery of the infrastructure programme, which ultimately comprised 27 physical infrastructure projects for development in Dublin Port (19 projects), Rosslare (seven projects) and Dublin Airport (one project). Work commenced in early 2019 and the projects were delivered and became operational over the period 2019 to 2022.

A longer-term major project to redevelop Rosslare Europort to accommodate greater volumes of traffic and to comply with EU regulations was completed in October 2025. That project is outside the scope of this examination.

Commissioning of the infrastructure projects

To save time on delivery of the projects, the OPW used the services of a construction contractor it had already engaged under a contract for the repair and maintenance of Government offices in the Dublin area (based on an agreed schedule of job payment rates), and for minor construction projects (up to €750,000 each).

The anticipated value of the maintenance contract when it was placed in October 2018 was €15 million (excluding VAT) over three years (with provision in the contract for a further, one-year extension). As disclosed in the OPW's 2023 appropriation account, the outturn for expenditure under the contract to end 2023 was €125 million, including the cost of the Brexit infrastructure works.¹

Up to the end of 2023, total expenditure incurred by the OPW on the construction of the 27 Brexit infrastructure projects totalled €71.2 million (excluding VAT). While a number of the Brexit projects were valued at prices under the maintenance contract threshold, the bulk of the expenditure incurred was on projects valued in excess of the threshold, and so represented a significant extension of the maintenance contract.

Only around a quarter (27%) of the Brexit construction expenditure was based on the schedule of rates agreed for the maintenance contract. The remaining three-quarters of the works commissioned were priced outside of the contract schedule of rates. The OPW has stated that those works were tendered by the maintenance contractor, and so were priced at market rates.

Cost controls and apportionment

In addition to the construction costs of €71.2 million as noted above, the OPW also incurred site costs, VAT on construction, quantity surveyor and other professional fees, fit-out costs, etc. The aggregate expenditure recorded by the OPW in respect of the 27 projects was just under €108 million, inclusive of VAT.

The practice of the OPW acting as an agent for other government departments and offices in procuring and delivering capital projects is well established. In November 2019, the Department of Public Expenditure directed the OPW to apportion the Brexit project costs appropriately to the respective project sponsoring agencies. While the practice around such recoupment is reasonably straightforward where there is a single principal, the process for the Brexit projects was more complex because there were multiple agencies involved to varying degrees in each of the projects.

The OPW's initial accounting arrangements for the Brexit programme did not provide for a project-by-project recording or apportionment of costs. Expenditure incurred by the OPW was recouped from the sponsoring agencies' votes, but detailed reconciliations were not provided to the vote holders. In line with *Public Financial Procedures* provisions, the sponsoring agencies were required each year to pay amounts certified as correct to their votes by the OPW. However, a number of significant errors were identified in the annual amounts paid over.

¹ See the OPW's 2023 appropriation account (page 6).

An analysis of the Brexit expenditure provided by the OPW for the purposes of this examination indicates the sums apportioned to, and recouped from, the individual votes. However, the analysis does not provide sufficient detail to allow the appropriateness of the apportionment of costs between the various votes to be verified.

Project completion reviews

The *Public Spending Code* requires that a project completion review is carried out at the end of a capital infrastructure project.¹ To date, the OPW has not undertaken project completion reviews in respect of the Brexit projects. It has stated that it intends to carry out such a review once the whole Brexit programme, including the Rosslare Europort project, has been completed i.e. post October 2025.

A more timely review of the stand-alone projects completed to date — and already brought into use — would enhance the learning opportunities for the OPW in delivering improved performance and in providing an optimum service to its clients and taxpayers.

Use of the Brexit facilities

Examination fieldwork and analysis of relevant data provided by the sponsoring agencies indicate underuse of many of the Brexit infrastructure facilities.

Dublin Port

Analysis of information provided by Revenue on inbound ferry movements at Dublin Port for each of the years 2021 to 2023 indicated that, on average, 88% of vehicles were free to leave the port on arrival as all the required documentary checks had been completed prior to arrival in the port. Separately, the analysis of data provided by Revenue for one week in December 2023 found that 99% of vehicles that arrived during a peak period (458 vehicles) exited the port on disembarking the ferry, with only approximately 1% (five vehicles) requiring documentary checks at the port or a customs physical check.

Analysis of data provided by DAFM for the two-month period October and November 2023 showed that, of the maximum number of vehicles of interest to DAFM at a peak period (57), just four required a physical check, eight a live animal check and five a container seal check. The remaining 40 vehicles were able to leave the port immediately on arrival.

Only 3% of the 6,600 consignments identified as being of interest to the HSE Environmental Health Service for October and November 2023, required a physical or sample check.

Data captured on usage of the heavy goods vehicle (HGV) parking provided at Dublin Port (409 spaces) indicates significant excess capacity. However, the surrender of terminal 7 at Dublin Port in March 2025 has significantly reduced the number of available parking spaces.

¹ The [Public Spending Code](#) was replaced by the [Infrastructure Guidelines](#) effective from 1 January 2024.

Up to the end of 2023, Revenue captured data on the usage of the HGV parking facilities by manually counting five times a day the number of HGVs parked up. The usefulness of the captured data as a reliable indicator of the use of the HGV parking facilities for UK traffic is limited. An automated system would be more efficient and provide more complete and accurate usage data.

Also, the throughput at each facility is not measured in a systematic way. The automated recording of transit times to capture data on throughput timing and the time taken to carry out inspections and other checks would provide significantly better data on the use of the facilities. The development of key performance indicators and improved data recording would also allow for better planning in the case of emergency events.

Rosslare, Kilrane

The site acquisition and construction costs incurred in relation to temporary facilities provided at Rosslare/Kilrane amounted to €14.8 million. These facilities will no longer be required for direct port services when the new terminal in Rosslare Europort is fully in use.

The average number of vehicles per ferry arrival in Rosslare in 2021 – 2023 was just 24. Of these, a maximum of 10% engaged with the facilities at Kilrane, mainly for documentary checks. The remaining 90% or more of vehicles/trailers were able to leave the port on arrival. Revenue has attributed this to the technology driven 'real-time' customs clearance of goods while the ferry is in transit between the UK and Ireland.

Review of facilities

The assets acquired through the Brexit infrastructure programme were delivered within a short time and against the background of considerable uncertainty around the Brexit outcome and severe Covid-19 restrictions. The facilities appear to be fit for the intended purposes. The question of how they would have served in the event that a 'no-deal' Brexit had gone ahead is now moot.

Planning for public service delivery in the context of highly uncertain future events is challenging, and carries the inherent risk that resources may be applied to uses that ultimately are not required. In such circumstances, planned developments are in effect a form of insurance, and the value for money they represent must be judged in those terms.

The current underuse of many of the constructed Brexit infrastructure facilities reflects the fact that the eventual Brexit agreement was more benign than was planned for. The underuse may also be partly attributed to trader outreach work undertaken by State agencies and to the rapid changes in technology, trade patterns and supply chains. Challenges in accurately assessing the infrastructure needs in the absence of detailed data on which to base requirements may also be a factor.

Ongoing re-evaluation of the Brexit infrastructure is required to ensure that available facilities are put to the best possible use in a timely way. Some of the additional capacity provided through the Brexit projects has already been vacated by the sponsoring agencies.

The OPW has engaged consultants to undertake a strategic assessment of all State facilities at Dublin Port. Planning for the future use of the State-owned site in Kilrane once the new terminal in Rosslare Europort is fully operational, is also ongoing.

Brexit physical infrastructure delivery and use

1 Introduction

- 1.1 Following a referendum in June 2016, the United Kingdom (UK) officially notified the European Council on 29 March 2017 that it would leave the European Union (EU). Following negotiations, a *Withdrawal Agreement* signed on 17 October 2019 came into effect after the UK officially left the EU on 31 January 2020.¹ There was a transition period until 31 December 2020 to allow for negotiation of the new EU/UK partnership. On 24 December 2020, the EU and UK agreed a *Trade and Cooperation Agreement*, which came into effect on 1 January 2021.²
- 1.2 From the end of March 2017 to the end of the transition period, there was considerable uncertainty about whether an orderly Brexit was possible, thereby requiring the relevant public bodies also to prepare for a disorderly or ‘no-deal’ Brexit. Brexit, and in particular a ‘no-deal’ Brexit, risked substantial economic damage for the Irish economy, including significant additional financial costs, and long delays for traffic at Irish, British and European seaports.
- 1.3 Ireland was particularly exposed to the impacts of Brexit due to its high value trading relationship with the UK. Prior to the referendum, in 2015, around 15% (€37 billion) of total Irish exports of goods and services, and 14% (€31 billion) of imports, were with the UK. Trade in goods alone represented 43% (€16 billion) of the exports to the UK and 58% (€18 billion) of the imports from the UK.³
- 1.4 In addition, a very substantial part of Ireland’s trade to and from continental European markets relied on the ‘UK landbridge’. In 2017, it was estimated that around two-thirds of exporters of Irish goods made use of the landbridge.⁴ An estimated 150,000 truck crossings each year between Ireland and the rest of the EU were across the landbridge, carrying goods with an estimated value of €18.2 billion.⁵

1 The [Withdrawal Agreement](#) included a [Protocol on Ireland/Northern Ireland](#) which allowed for a more permanent set of arrangements to address the challenges of Brexit on the island of Ireland.

2 The agreement provided for tariff-free, quota-free trade and for sectoral cooperation in a number of important areas.

3 [Ireland & the impacts of Brexit — Strategic implications for Ireland arising from changing EU-UK trading relations](#) prepared by Copenhagen Economics for the Irish Government.

4 *Quarterly Export Eye Q1, 2017*, Irish Exporters Association.

5 [The Implications of Brexit on the Use of the Landbridge](#) (Nov 2018), Irish Maritime Development Office.

Focus of this examination

- 1.5 The Office of Public Works (OPW) was tasked to deliver 27 infrastructure projects in response to Irish Government and EU directions for Brexit preparedness. The infrastructure programme comprised two stages
- a **contingency stage** — comprising temporary facilities, to be delivered under ministerial order allowing exemption from planning permission in advance of a potential ‘no-deal’ Brexit in 2019; and
 - an **interim stage** — comprising more permanent structures, mainly subject to planning permission, delivered during the time afforded by the transition period in 2020.
- A longer-term major project to upgrade terminal 7 at Rosslare Europort, completed in October 2025, is not within the scope of this examination.
- 1.6 The OPW’s role was that of a ‘contracting authority’ with responsibility for the delivery of the infrastructure programme, which included planning, design, procurement, and project management services.

1.7 Arising from findings in the financial audits of government departments on the costing related to the Brexit infrastructure projects, this examination was undertaken to establish

- how the Brexit infrastructure projects were assessed and planned
- the OPW's system of oversight and cost control for expenditure on Brexit projects
- the OPW's engagement with the sponsoring agencies
- how assurance was obtained that value for money was achieved in the delivery and use of the Brexit project infrastructure.^{1,2}

Methodology

1.8 The examination was undertaken by staff of the Office of the Comptroller and Auditor General.

1.9 The examination team interviewed staff from the OPW, the Office of the Revenue Commissioners (Revenue), the Department of Agriculture, Food and the Marine (DAFM) and the Health Service Executive (HSE). The examination fieldwork included site visits to Dublin Port, Rosslare Europort and Kilrane border control post.

1.10 The examination team reviewed a range of documentation and data files related to the delivery of the Brexit infrastructure projects, which included

- Government memorandums and related decisions
- the business case underpinning the delivery of the Brexit infrastructure
- inbound ferry movements
- parking and traffic management logs
- email correspondence and contemporaneous notes
- internal reports and memos
- file notes and action points from meetings.

1 The [Public Spending Code](#) issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation set out a comprehensive framework for the evaluation, planning, procurement and delivery of capital projects. The Code was designed to ensure achievement of value for money from public capital investment.

2 The [Public Spending Code](#) was replaced by the [Infrastructure Guidelines](#) effective from 1 January 2024.

2 Planning for Brexit impacts

- 2.1 The UK's decision to leave the EU required major contingency planning for the construction of infrastructural facilities at a number of main ports. Preparations had to be made for a new trading relationship, for the scenario where the UK would leave both the EU Customs Union and Single Market.¹

Strategic and operational planning

- 2.2 Relevant State agencies began their own internal planning to respond operationally to Brexit in 2016, immediately following the UK referendum. This included the recruitment and training of staff and development of systems. The agencies whose operations at the ports were most likely to be affected by Brexit were Revenue, DAFM and the HSE. These agencies identified both individual and common requirements for facilities in locations that were already in operation, and where additional facilities needed to be acquired.

- 2.3 Between June and December 2018, the Government initiated a Brexit preparedness plan. A number of government decisions in quick succession set out the planning and preparations required for the delivery of infrastructural and operational facilities at Dublin Port, Dublin Airport and Rosslare Europort/Kilrane to fulfil the necessary customs controls and sanitary and phytosanitary checks post-Brexit.^{2,3}

- 2.4 The initial focus of the Brexit infrastructure programme was on an orderly UK withdrawal that incorporated a transition period until the end of 2020 (the 'central case scenario'). However, the December 2018 *Brexit Contingency Action Plan* included a greater focus on planning for a 'disorderly Brexit scenario' if the UK left the EU without an agreement i.e. a 'no-deal' Brexit.^{4,5}

- 2.5 Post-Brexit, goods entering the EU from the UK would be treated as imports from a 'third country', and goods leaving the EU to the UK would be treated as third-country exports. Relevant customs declarations and sanitary and phytosanitary controls, as set out in relevant EU legislation, would need to be applied including certain duties and taxes — such as customs duties, value added tax and excise on importation. In a 'no-deal' Brexit, duty rates would apply in accordance with EU commitments under the rules of the World Trade Organisation.

Coordination of infrastructure development

- 2.6 Individual agencies were funded to meet the costs of developing the facilities they expected they would require post-Brexit, and they remained the sponsoring authorities for those projects, as provided for in the *Public Spending Code* published by the Department of Public Expenditure.⁶

1 The EU Single Market ensures the free movement of goods, services, capital and persons within the EU.

2 An examination of the requirements at the main ports (Dublin, Rosslare, Shannon Foynes, Cork and Waterford) and airports (Dublin, Shannon and Cork) determined that infrastructure was required in the short term at Dublin and Rosslare Ports and at Dublin Airport only.

3 Sanitary and phytosanitary checks refer to the EU controls to protect animal, plant and public health.

4 The [Contingency Action Plan \(December 2018\)](#) set out the State's crisis management approach to Brexit. An [updated plan](#) was published in July 2019.

5 [Appendix A](#) sets out a chronology of key events and actions taken by the Irish Government in response to Brexit.

6 The Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation is referred to as the Department of Public Expenditure throughout this report.

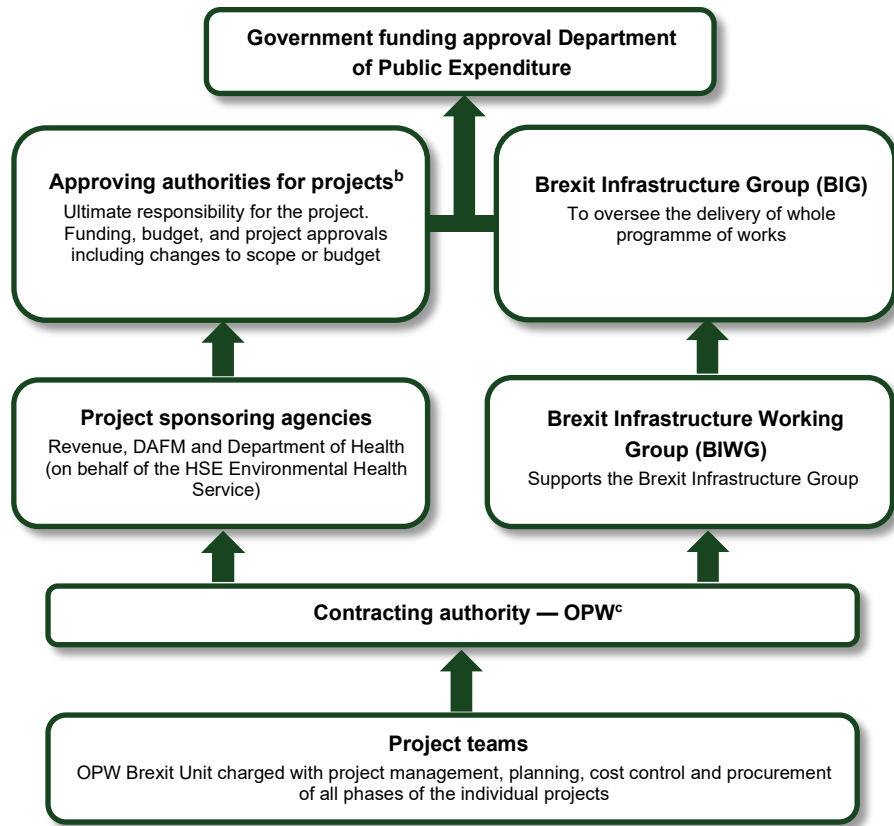
- 2.7** Ongoing co-ordination of Brexit planning between the relevant agencies was formalised through the establishment in June 2018 of an interdepartmental infrastructure group, chaired by Revenue, to consider the adequacy of port and airport infrastructure and requirements post-Brexit. Responsibility for chairing the group transferred to the Secretary General of the Department of Public Expenditure, in mid-2019. The group became known as the Brexit Infrastructure Working Group (BIWG).¹
- 2.8** A Brexit Infrastructure Group (BIG), chaired by the Secretary General of the Department of Public Expenditure, was also established to oversee infrastructure delivery. Group membership included the Chairman of Revenue, the Chairman of the OPW, the Secretary General of DAFM, the Deputy Secretary General of the Department of Health and relevant officials from the HSE, the Department of Transport, the Department of the Taoiseach, the Department of Foreign Affairs and An Garda Síochána.
- 2.9** Revenue has stated that there was a clear understanding that the role of the BIG was to ensure that the infrastructure required at the ports and airport was adequate post-Brexit to ensure the maintenance of trade flows between Ireland and the UK, and that there was full compliance by Ireland with its obligations as a member of the EU, to protect its position in the EU Single Market and the Customs Union.
- 2.10** The BIWG reported to the BIG for project monitoring and critical decision-making purposes. Draft terms of reference were provided for the BIWG. However, these did not include detail on, *inter alia*, the group's role and responsibilities, the frequency of meetings or the documenting of decisions.
- 2.11** Figure 2.1 summarises the specific oversight and approval arrangements put in place for the Brexit infrastructure programme, and the roles and responsibilities of key stakeholders as outlined in the *Public Spending Code*.

Programme decision making

- 2.12** The BIG met 15 times over the period 2019 to 2022. Minutes of the meetings were not kept, with only summary, high-level action points recorded for ten (67%) of the meetings. The BIWG met more frequently, with 54 meetings taking place over the period 2019 to 2022. Minutes for the BIWG meetings were also not kept, with only key action points recorded for 45 (83%) of the meetings.
- 2.13** Revenue has stated that the work of both the BIG and the BIWG was underpinned by critical Government priorities and both were fully and necessarily action focused; and that it was appropriate that the record of these meetings was reflected in action points. Revenue also stated that the key infrastructure decisions were largely 'go/no go' decisions and all were progressed through Government memorandums brought by either the Department of Public Expenditure or the Department of Foreign Affairs.

¹ The BIWG included officials from Revenue, DAFM, Department of Health, HSE, the Department of Transport, the Department of Foreign Affairs, the Department of the Taoiseach, the OPW, the Department of Justice and An Garda Síochána.

Figure 2.1 Brexit infrastructure programme oversight arrangements^a



Source: Office of Public Works, *Public Spending Code*

- Notes:
- a Meetings of Secretaries General chaired by the Department of the Taoiseach are not included.
 - b The approving authorities are Revenue, DAFM and Department of Health.
 - c 2018 official documentation referred to the OPW as a project sponsoring agency.

2.14 In addition to the BIG meetings, regular meetings, chaired by the Secretary General of the Department of the Taoiseach, were held at heads of department (Secretary General) level to discuss Brexit. The Department of the Taoiseach stated that while these meetings were not formally minuted, a short file note of each meeting was prepared for record keeping purposes. It also stated that these meetings were informal in nature and were not part of a governance process overseeing the work of the BIG.

2.15 The OPW has stated that project oversight was supported by regular bi-lateral engagement between the BIG/BIWG and the OPW, when progress on the delivery of the two Brexit scenarios was formally reported by the OPW to the BIG. The reports included planning and environmental updates; information on project dependencies; and risks and key milestones on each development location. The reports did not document key project performance information on budgeted and actual costs.

Conclusions

- 2.16** The agencies whose operations at the ports were most likely to be affected by Brexit — Revenue, DAFM and the HSE — identified both individual and common requirements for facilities in locations that were already in operation and where additional facilities needed to be acquired. As the professional agent in procuring and providing such facilities for central government bodies, the OPW had a central role to play in delivery of the required port facilities.
- 2.17** Following the 2016 UK referendum, the agencies began their own internal planning to respond operationally to Brexit, including the recruitment and training of staff and development of systems. Coordinated planning for the required physical operational infrastructure was undertaken by a cross-departmental working group (BIWG), overseen by a steering group (BIG) chaired by the Secretary General of the Department of Public Expenditure.
- 2.18** In addition to the BIG and BIWG, regular informal meetings at Secretary General level, chaired by the Secretary General of the Department of the Taoiseach, were held to discuss Brexit. The Department of the Taoiseach stated that these meetings were not part of a governance process overseeing the work of the BIG.
- 2.19** In practice, the overlapping of participation in the BIG and the Department of the Taoiseach-led Brexit group, and the frequency of their meetings, indicates a high level of consultation around coordination of the infrastructure projects. Record keeping in relation to the meetings focused on agreed actions, rather than on the reasoning for the decisions.

3 The business case for the infrastructure programme

- 3.1** Prior to Brexit, trade in goods between EU member states (including Ireland and the UK) occurred freely, without the need for customs declarations or import controls such as the presentation of goods for examination.
- 3.2** Before the Brexit infrastructure developments were undertaken, approved facilities for sanitary and phytosanitary import controls for specific categories of goods arriving from non-EU countries existed at Dublin Port and Dublin Airport (see Figure 3.1).¹ There were no approved facilities for sanitary and phytosanitary import controls at Rosslare Europort.
- 3.3** In October 2018, the interdepartmental infrastructure group produced a business case for the expected facilities required to facilitate the free flow of goods through Dublin Port, Rosslare and Dublin Airport post-Brexit.^{2,3} The business case examined the most likely changes required to regulatory controls at each of the three sites for goods moving in and out of the country for each of the sponsoring agencies — Revenue, DAFM and Department of Health (on behalf of the HSE Environmental Health Service).
- 3.4** The business case noted that, in principle, the facilities required in a ‘no-deal’ Brexit scenario would be the same as those required for an orderly withdrawal. However, it recognised that not all of the required facilities could be provided by the end of March 2019 — the first ‘no-deal’ deadline.

Figure 3.1 Pre-Brexit (2018) locations of approved facilities for sanitary and phytosanitary import controls for categories of goods



1 The facilities (border control posts) for carrying out import controls are required to comply with the infrastructural requirements set out in [EU Regulation 2017/625](#) of the European Parliament and of the Council (the Official Controls Regulation).

2 The interdepartmental infrastructure group, originally led by Revenue, was a predecessor group to the BIWG.

3 The business case document is included as an annex at the end of this report.

Source: Department of Public Expenditure

Note: a The existing facilities at Dublin Airport for the inspection of food of non-animal origin or of plants or plant products did not meet EU legislative requirements.

- 3.5** Specifications for the proposed facilities, supplied by the sponsoring agencies, were used to inform the scale of the infrastructure required at each site. The business case identified the facilities needed to cater for all the required Revenue, DAFM and HSE control operations. These included
- 33 inspection bays, 270 truck parking spaces and live animal checking facilities at Dublin Port; and
 - 13 inspection bays, 35 truck parking spaces and live animal checking facilities to serve Rosslare Europort.
- 3.6** The business case identified forecasted peak-time traffic volumes and potential control levels. However, it did not set out how these volumes justified the size and scale of each facility. Consequently, it is not clear from the business case how the specifications for each facility were arrived at by the sponsoring agencies.
- 3.7** The Brexit facilities delivered at Dublin Port, Rosslare, Kilrane and Dublin Airport are listed in [Appendix B](#).

Control rates pre-Brexit

- 3.8** The movement of goods into and out of the EU is managed using customs procedures outlined in the Union Customs Code.¹ Revenue is the competent authority for identifying goods entering the EU via Irish ports that require prescribed checks/controls, whether fiscal or non-fiscal. All customs declarations received are subject to an automated risk assessment that determines which goods need to be examined. The business case noted that (pre-Brexit) approximately 6% of goods were subject to a Revenue customs documentary check, with a further 2% of goods requiring a physical examination.
- 3.9** The business case noted that in 2017, Revenue had processed 1.5 million customs declarations. It stated that the number of declarations could rise to approximately 20 million post-Brexit.² The examination team has estimated on a pro-rata basis, applying the percentages in the business case, this would give rise to some 1.2 million declarations requiring documentary checks by Revenue, and 400,000 physical customs checks per year.
- 3.10** The business case noted that DAFM carried out documentary checks on all consignments of live animals, plants, and products of animal or plant origin. The rates of physical checks on such consignments varied depending on the type of product and on the country of origin.
- 3.11** The business case also noted that the HSE Environmental Health Service at the time carried out document checks on 93% of consignments of certain categories of imported food, food contact materials and other products, with an average of 17% of consignments subject to a physical examination.³
- 3.12** Forecasts or projections of the level of DAFM or HSE Environmental Health Service checks expected post-Brexit were not included in the business case for Rosslare Europort.

¹ [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code.

² The business case did not provide the basis for the forecast declaration level. Revenue stated that in 2021 (the first year post-Brexit), it processed almost 30 million customs declarations, of which just over 27 million were import declarations. Approximately 24 million declarations related solely to UK traffic.

³ *Brexit analysis and planning document, August 2018* (pre the business case) provided by the Department of Health included tentative estimates that the HSE may need to carry out documentary checks on around 47% of an estimated total of 130,000 consignments on categories of agrifood imports from Great Britain into Ireland in the event of the UK leaving the EU without an agreement; with the majority of the remaining consignments to be checked by DAFM (45%). The estimates excluded goods from Northern Ireland or where the UK is used as a landbridge.

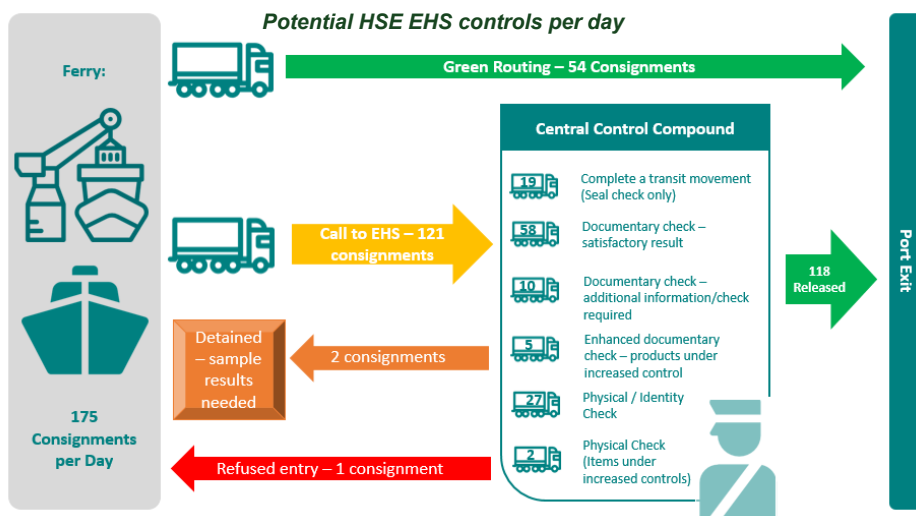
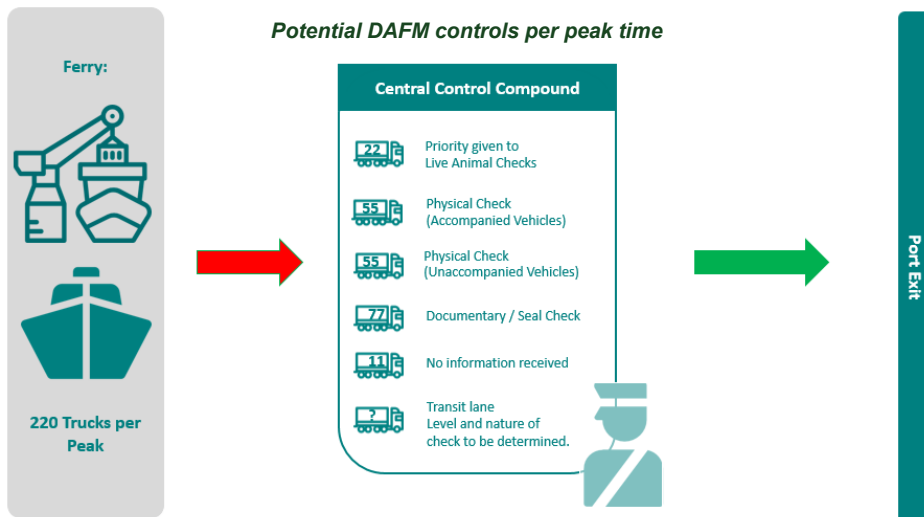
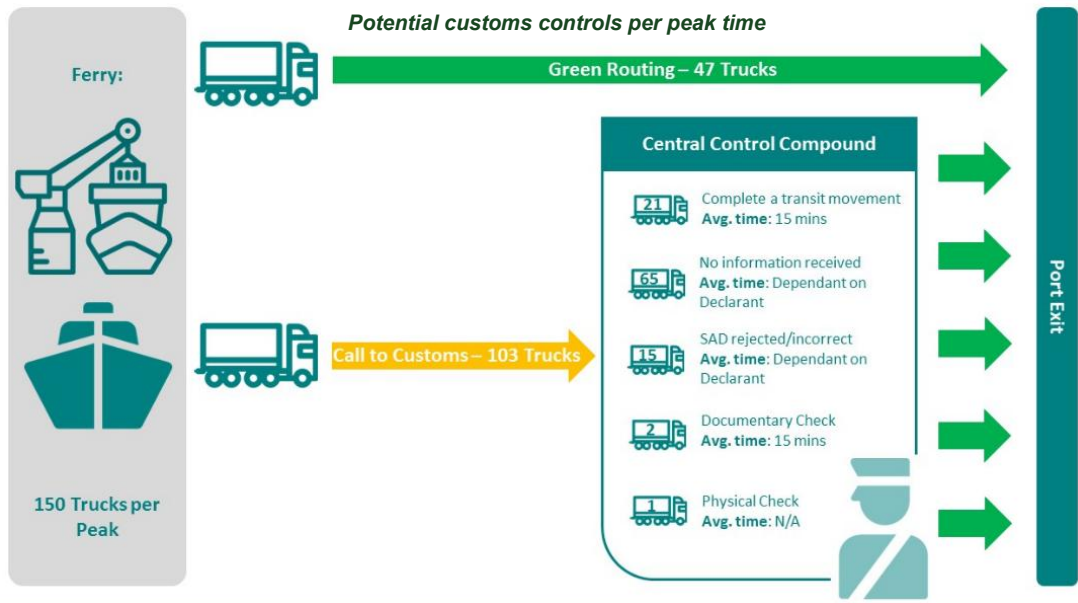
Business case analysis of trade data

- 3.13** EU Single Market rules allow for the movement of goods between member states with minimum administrative burden. Because customs declarations are not required within the Single Market, limited data was available to the sponsoring agencies to calculate the actual number or type of goods' movements between Ireland and the UK. Such data would be needed to estimate or project accurately the number of import checks that likely would be required post-Brexit, and hence the level of infrastructure required.
- 3.14** Initial analysis of the estimated goods imported from the UK commenced with a review of CSO trade statistics for late 2017. The data showed that Dublin Port accounted for 60% of all vessel arrivals in Irish ports, and almost half (47%) of the total tonnage of goods handled in 2017. The trade statistics provided little information on the nature of the products in trucks on UK-origin ferries docking at Irish ports.
- 3.15** Other sources of data considered to inform infrastructure requirements included a review of CCTV data held by the Dublin Port Company and trade statistics for the Dublin and Rosslare Ports.¹
- 3.16** DAFM also carried out analysis on a sample of shipping manifest data provided directly by four ferry companies that operated ferries between the UK and Ireland (Dublin and Rosslare).² However, due to the small sample size, the short period covered, and the lack of relevant information in the manifests, the data was insufficient to allow an accurate estimate of the level of checks required, particularly physical checks which can be time-consuming, and that could represent a significant obstacle to efficient traffic flows. Similar analysis was undertaken by Revenue and the HSE.
- 3.17** Each sponsoring agency considered the adequacy of the existing facilities for a post-Brexit environment, with each concluding that they were insufficient to handle the anticipated increase in volumes and number of controls that would be required. The business case also noted that the layout at the ports and airport, in terms of what accommodation could be made available, did not easily allow for co-location of facilities or shared-use facilities for the State agencies. Consequently, significant redevelopment and enhancement of existing facilities was recommended.
- 3.18** The business case concluded that prudent planning required an assumption of the 'worst case' outcome i.e. that the full set of EU customs and other controls on imports from third countries would be required for post-Brexit imports from Britain, and that exports to the UK would require customs declarations and might be subject to customs controls.
- 3.19** The business case report included an annex illustrating how assumed peak-period volumes of port traffic/import consignments might be processed through the various facilities in Dublin Port post-Brexit (see Figure 3.2).
- Revenue estimated that a total of 150 trucks, per peak period, might require a customs intervention, of which around 70% might be subject to some form of checking at the port (e.g. a documentary or a physical check due to, for instance, the lack of appropriate paperwork). Revenue estimated that the balance of around 30% of trucks could be permitted to exit the port directly on arrival.

¹ Trade statistics for Dublin Port were provided by the Dublin Port Company while Irish Rail provided trade statistics for Rosslare Port.

² The sample of shipping manifest data covered a period of five days in August 2018.

Figure 3.2 Potential controls by State agencies at Dublin Port



- DAFM estimated that a total of 220 trucks, per peak period, might be of interest to it, of which 50% would require a physical inspection, 40% a container seal or documentary check, and 10% a live animal check.
- The HSE Environmental Health Service estimated that 175 consignments per day might be of interest to it, of which around 70% would be subject to some form of checking at the port.

3.20 The business case does not define a ‘peak period’ or explain the basis for the potential volumes of traffic of interest and the expected level of controls for each agency.¹ In a few cases, indicative average processing/transit times are presented. However, it is not apparent in the business case how this relates to the expected average processing/transit time for freight vehicles, or to the specifications set out for each of the planned infrastructure facilities.

3.21 Revenue has stated that the ‘peak period’ was not defined in the business case as it was evident to everyone involved that the morning peak was when most ferries arrived.

3.22 The Department of Health has stated that expected average processing times could not be determined as there was no product data available, and each product has a different inspection requirement.

Simulation exercises (September 2019 and mid-2020)

3.23 In September 2019 and again in mid-2020, Revenue undertook technical modelling exercises on behalf of itself, DAFM and the HSE, in consultation with a third-party consultancy firm.² These exercises generally involved technical post-Brexit traffic flow simulations based on available freight data and volumes for specified periods, together with a number of assumptions related to documentary and/or physical checks by one or more of the respective State agencies.

3.24 The 2019 exercise, using several ‘stress scenarios’, examined the impact of proposed processes (i.e. checks) on Dublin Port’s performance.³ The key distinguishing factor between the scenarios was the proposed number of physical and documentary checks by each of the State agencies, based on varying the risk categorisation of freight.

3.25 The Dublin Port simulation exercise and associated scenario testing found that

- Terminal 7 would reach full capacity eight hours after the sixth ferry arrived, under both the baseline scenario and the application of a ‘light risk prioritisation’ model with 55 unaccompanied trailer units awaiting collection.
- Terminal 7 would reach full capacity after 21 hours when a higher proportion of freight was prioritised for risk reduction — the maximum wait time in the port at that stage would be 14 hours, with 223 unaccompanied trailer units awaiting collection.
- Terminal 7 would not reach full capacity when inspections at terminals 9 and 10 were reduced, while all other inspection volumes remained as per baseline.

¹ Separately, Revenue provided trade flow calculations, prepared in August 2018, based on the limited relevant data available, to support peak-time traffic at Dublin Port.

² The mid-2020 technical modelling exercise refers to the July 2020 exercise, the output of which was separately presented to the relevant Secretaries General; and the BIWG in late July 2020. An earlier modelling exercise undertaken in June 2020 does not form part of this report.

³ The simulation was based on one week’s data commencing 25 September 2019.

- 3.26** The 2020 technical modelling exercise considered two simulation scenarios at Dublin Port — the baseline scenario which identified the percentage of trucks routed for the different inspection types, and the alternative scenario whereby, *inter alia*, DAFM's average inspection time was reduced.¹ One simulation scenario was considered for Rosslare Port.²
- 3.27** The facilities at Dublin Port which formed part of the simulation exercise were terminals 7, 9 and 10, yard 2 and Bond Drive (comprising yard 4 and yard 5).^{3,4}
- 3.28** The exercise found that the planned port facilities in Dublin Port or Rosslare/Kilrane would not reach full capacity at any point in the simulated scenarios. It found that
- the maximum number of trucks in Dublin Port's terminal 7 — with capacity for 80 trucks — was 48 and 50 respectively under simulation scenarios 1 and 2 i.e. approximately 60% occupancy
 - the maximum number of trucks in Dublin Port's Bond Drive (yards 4 and 5) — with capacity for 170 trucks — was 117 (69%) under scenario 1 and 80 (47%) under scenario 2
 - the maximum number of trucks parked in Rosslare/Kilrane — with capacity for 43 trucks — was 24 (56%); and the DAFM seal-checking lanes, with capacity for six trucks, reached a maximum of five trucks (83%).⁵
- 3.29** Under the 2020 simulation, it was envisaged that a greater proportion of vehicles (an additional 7%) would be free to exit the port on arrival (i.e. declarations in order) compared to the 2019 simulation. Also, there were reductions in the proportion of DAFM inspections, transit checks and in the percentage of empty vehicles free to exit the port on arrival.
- 3.30** Revenue was unable to provide the workings supporting the technical modelling exercises. Therefore, it is not possible to verify the basis on which the simulation conclusions for each exercise were arrived at.
- 3.31** The findings in the 2020 Revenue simulation exercise indicated likely excess capacity in two of the facilities at Dublin Port and excess parking facilities at Kilrane. At that stage, all of the major planned projects had been commissioned, and most had commenced construction.
- 3.32** Revenue has stated that the early (2019) simulations clearly indicated potential capacity breach in Dublin Port. It stated that the remedy was not additional infrastructure but other risk-based levers to ensure there were minimal delays in the movement of goods and traffic through the port. This involved the alignment of the volume of control checks with available infrastructure capacity to minimise delays.

1 The simulation for Dublin Port was based on the 80th percentile week, per the 2019 data, for freight volumes (i.e. week starting 16 September 2019).

2 The simulation for Rosslare Port was based on the peak week, per the 2019 data, for freight volumes (i.e. week starting 14 October 2019).

3 Yard 5 was considered as a potential inspection facility but subsequently deemed a non-viable solution and was not pursued. Terminal 11 subsequently replaced yard 5 in the programme.

4 Images of the Brexit infrastructure are included in [Appendix C](#).

5 Certain customs procedures require that goods move with a secure customs seal attached to the vehicle (e.g. vehicles transiting from another EU country using the UK as a landbridge). Seal lanes are used to check that official customs seals have not been tampered with.

Post business case analysis — January 2020

- 3.33** A review carried out by DAFM in January 2020 examined shipping manifest data, provided by Revenue, for the full year 2019. The review estimated that 35 – 40% of all trucks arriving in Dublin Port after a 'no-deal' Brexit would carry a product requiring DAFM inspection, and concluded that there was no reason to alter the number of inspection bays set out in the original business case.

Due diligence update report — June 2020

- 3.34** A due diligence report in June 2020 recommended continued analysis on real time data following the end of the transition period by all agencies to enhance both the operation of the controls and to inform any changes that may be required regarding the permanent infrastructure.

Conclusions

- 3.35** The initial approach of the Brexit infrastructure programme planning was for an orderly withdrawal that incorporated a transition period until the end of 2020. However, by the end of 2018, in response to the political uncertainty persisting in the UK, planning was extended to provide for a 'disorderly Brexit scenario' in the event the UK left the EU without an agreement (i.e. a 'no-deal' Brexit).
- 3.36** Plans were developed to deliver certain emergency infrastructure (the 'contingency' projects) by March 2019, the first 'no-deal' deadline, while also preparing for the delivery of other 'interim' infrastructure, to be operational by 31 December 2020.
- 3.37** The business case prepared in October 2018 set out the size and scale of facilities required to facilitate the flow of goods through Dublin Port, Rosslare Europort and Dublin Airport in the case of a 'no-deal' Brexit. The unavailability of key data on imports from the UK made the initial process of estimating the scale of required facilities challenging.
- 3.38** While the specifications for the proposed facilities were clear and necessary for physical planning purposes, there was an absence of relevant information and analysis (e.g. relating the specifications for the facilities to the expected processing/transit times) in the business case to explain how or why the specifications for each facility were arrived at. In the absence of the underlying workings, it is not possible to verify the basis for the size and scale of each of the proposed facilities.
- 3.39** Simulation exercises were carried out to assess how the commissioned facilities might perform in a 'no-deal' Brexit situation. A 2019 simulation exercise projecting the operation of Dublin Port facilities post-Brexit identified potential capacity constraints.
- 3.40** A subsequent simulation exercise undertaken in 2020 indicated that the facilities already commissioned or in construction would likely result in a significant excess in the holding and processing capacity, even in a 'no-deal' scenario. This was largely due to the adjustment of assessed risk levels and the envisaged associated controls, to minimise delays in the movement of goods and traffic.
- 3.41** The unavailability of workings to support the simulation exercises undertaken in 2019 and 2020 prevents verification of the basis on which the simulation findings were made.

4 Commissioning of infrastructure projects

- 4.1** The OPW commissioned a total of 27 identifiable Brexit infrastructure projects for development in Dublin Port (19 projects), Rosslare (seven projects) and Dublin Airport (one project). These were delivered and became operational over the period 2019 to 2022.¹
- 4.2** The projects were categorised as 'contingency' (12 projects) or 'interim' (15 projects) and were designed to accommodate traffic and trade in the short to medium term. The 2018 business case did not include any reference to the estimated cost of the proposed development work. In February 2019, a report commissioned by the OPW on the construction element of the Brexit infrastructure estimated total costs of €127 million at the three sites.² This included construction costs, inflation and contingency allowances, professional fees and valued added tax (VAT).
- 4.3** A longer-term project to redevelop Rosslare port to accommodate substantially greater traffic and trade with European ports and to facilitate post-Brexit customs, sanitary and phytosanitary, and official food trade controls was also identified as a requirement. This involved the upgrade of terminal 7 at Rosslare Europort, at an estimated cost of around €236 million, including VAT and contingency. A contract for the development was entered into in May 2023 and was completed in October 2025. The Rosslare terminal 7 project is not within the scope of this examination.³

¹ [Appendix B](#) provides further details on each of the 27 Brexit infrastructure projects.

² 'Budget estimate No.1 Brexit Infrastructure at Dublin Port, Dublin Airport and Rosslare Europort on behalf of Office of the Public Works'. This was a high-level budget, produced without the benefit of the existing building survey, site investigation information and without structural and mechanical and electrical services engineering information.

³ The Government approved the award of the tender for the significant upgrade works at Rosslare Europort on 25 April 2023. The project is expected to be partially funded from the EU's Brexit Adjustment Reserve.

⁴ Property/sites are leased from Dublin Port Company, Treda Property Investments Ltd and Córás Iompair Éireann (CIÉ). Dublin Port Company acquired a site for lease to the OPW, at a cost to the company of €17.5 million.

Site acquisition

- 4.4** Additional land was required to develop some of the planned facilities. The OPW acquired the necessary land through a combination of site purchase, leasing and licences.⁴
- Most of the Brexit infrastructure in Dublin Port was developed on sites held on a leasehold or licence basis, for periods ranging from five to 99 years. The annual lease and licence expense for Dublin Port sites in 2023 was around €3 million excluding VAT. Once-off payments totalling €5.5 million were made to existing lease occupants to buy out the long-term lease rights to two sites at the port.
 - The OPW acquired a site in Kilrane (adjacent to Rosslare village but outside the harbour) at a cost of €1.8 million. The facilities provided in Kilrane are owned by the OPW. In addition, some facilities at Rosslare Port are leased by the OPW from CIÉ at an annual cost of €35,000.
 - One property is held on a licence basis from the Dublin Airport Authority. No payments have been made since the licence agreement commenced (27 March 2020) pending conclusion of negotiations on a final agreement. The OPW stated in December 2024 that the final licence agreement, which includes a rent abatement, is currently with the Dublin Airport Authority Board for approval. No rent payments are due under the agreement until the abatement period expires.

Procurement of construction works

4.5 The OPW decided to use a measured-term maintenance contract (MTMC) which had been awarded in October 2018 to deliver the planned Brexit infrastructure construction projects. The MTMC was a contract for the repair and maintenance of government offices in Dublin city and county, but included provision for the commissioning of small construction works. The advertised maximum value provided for in the contract for any one order for construction work was €750,000.^{1,2}

4.6 The OPW's management board approved the use of the MTMC for the Brexit infrastructure contracts in January 2019, noting that this would save time on procurement, and that the contract had a detailed schedule of 'job rate' costs for 3,000 construction and maintenance items.

4.7 The OPW has stated that, in commissioning the Brexit projects, it used the MTMC as it was the best substitute available to approximate the spirit of public procurement with the best likelihood of achieving value for money. It stated that any works procured that were not encompassed by the MTMC schedule of rates were fully scoped, tendered and assessed in line with the general provisions of the MTMC. It also stated that it was well understood by all Government agencies involved that the normal procurement timeframes could not be met and that this was reflected in the Government decision of 27 November 2018 whereby the Government agreed that the OPW should seek flexibilities to ensure delivery deadlines were met.

4.8 In June 2020, the OPW applied to the Department of Public Expenditure for formal sanction to use the MTMC for the 'interim' (i.e. second wave) Brexit infrastructural requirements. The Department provided the sanction, noting the tight project timelines and accepted that the use of the OPW's MTMC was essential to complete the works in a timely manner.³

Cost controls and data recording

4.9 Without running a fresh competitive process, the OPW appointed the quantity surveyor (QS) consultant firm engaged to administer and oversee the MTMC to also oversee the Brexit infrastructure expenditure.⁴

4.10 The OPW has stated that there was no need for a separate service level agreement as all the functions provided by the QS consultancy were clearly set out in the (original) tender documentation and the contract between the OPW and the firm. In the period 2019 to 2023, the OPW paid the QS firm almost €4 million in fees in respect of the Brexit infrastructure projects.

4.11 The OPW relied on the QS reports to track the construction spend on the Brexit projects. The QS consultant regularly reported to the OPW on all construction cost matters as each project progressed. Each project had a defined budget with contingency and risk provisions against which the QS tracked progress, including ongoing adjustments, until the project reached final account. The QS's remit included the recording of all certified construction expenditure and forecasting of the future expenditure for each project on an ongoing basis. This cashflow function formed part of the QS's reporting arrangements to the OPW.

1 The contract was awarded for a three-year period, following a tender competition. The advertised expected value of the contract was €5 million per annum with a cumulative anticipated value of €15 million excluding VAT over the duration of the contract (with provision in the contract for a further, one-year extension). As disclosed in the [OPW's 2023 appropriation account](#) (page 6), the total expenditure under the contract to end 2023 was €125 million, including the cost of the Brexit infrastructure works.

2 A previous report on MTMC contracts, published in the *Report on the Accounts of the Public Services 2018*, chapter 6, Expenditure under a maintenance contract, is available [here](#).

3 The sanction email dated 19 June 2020 from the Department of Public Expenditure's Secretary General sanctioned the use of the MTMC for the delivery of the 'interim' Brexit infrastructure, which were commissioned from July 2020. There was no formal Department sanction for use of the MTMC for the earlier 'contingency' Brexit projects.

4 The role included the preparation of project cost estimates, budget reviews throughout the development programme, agreement of construction costs with the appointed contractors, preparation of payment recommendations, and the agreement and closure of project final accounts.

Cost outturn

- 4.12** Revised estimates for the construction cost of the projects, based on detailed design and engineering information, amounted to an aggregate €72.5 million (excluding VAT). The individual project construction cost estimate ranged from €14.7 million for a complete new border control post building in Dublin Port to €18,500 for a small demolition and removal job.¹ 16 of the projects were budgeted for construction costs in excess of €1 million each — substantially in excess of the maximum project size provided for in the MTMC.
- 4.13** The aggregate final cost for the construction of the projects was €71.2 million (excluding VAT). This was just under the aggregate amount estimated for the construction of the projects, but there were some significant variances from budget on individual projects (see [Appendix B](#)). The OPW's accounting system indicates that, up to end 2023, it had incurred expenditure totalling €107.9 million (inclusive of VAT) on the contingency and interim Brexit projects (see Figure 4.1).

Figure 4.1 Expenditure incurred by the OPW in respect of Brexit projects to end 2023; and allocations to respective votes^a

Cost category	€ million
Site acquisition and lease payments ^b	16.4
Construction costs	71.2
VAT on construction	9.6
Quantity surveyors' fees (inc VAT)	3.9
Other costs ^c	6.8
Total expenditure	107.9
Of which, allocated to:	
DAFM – 54%	57.9
Revenue – 26%	28.0
Health/HSE – 18%	19.3
An Garda Síochána ^d – 2%	2.6
Transport ^e	0.1

Source: Office of Public Works. Analysis by the Office of the Comptroller and Auditor General. Any apparent differences in totals are due to rounding.

- Notes:
- a The amounts and percentages quoted are based on information provided by the OPW in early 2024.
 - b This does not include the cost of the Kilrane, Rosslare site (€1.8 million) which was funded directly by the OPW.
 - c Includes professional/technical fees, furniture and fit-out costs, legal fees, etc.
 - d The allocation to An Garda Síochána relates to the Garda immigration building at Dublin Port.
 - e The allocation to the Department of Transport relates to parking spaces at Rosslare, Kilrane.

¹ A 'border control post' is an inspection post which is designated and approved in accordance with EU legislation to carry out checks on animals, animal products and products of non-animal origin arriving from third countries at an EU border.

Apportionment of Brexit project costs

- 4.14** Because the OPW acted as the commissioning agent for the project sponsoring agencies (i.e. DAFM, Revenue, Department of Health/HSE), the Department of Public Expenditure instructed the OPW in November 2019 to apportion the costs appropriately to the relevant agencies.^{1,2} As indicated in Figure 4.1, expenditure of just under €108 million was incurred on the projects, and was recouped from the respective votes.
- 4.15** The OPW's general apportionment principle was to allocate the costs of each project to the agencies based on the proportion of the facility area each agency would occupy (see [Appendix B](#)). The OPW has stated that in some cases the apportionment ratios changed over time as the final use for each site became clear. It also stated that it updates and revises the apportionment on all shared facilities on an ongoing basis as space allocation changes 'on the ground'.
- 4.16** An analysis of financial data from the OPW's internal accounting system, Integra, found that in 2019 and 2020, a total of €65 million of Brexit infrastructure costs were charged to a single project code called 'shared expenses unspecified site' on the general ledger, and not to individual project codes. Subsequently, costs were reallocated to individual cost centres, and then apportioned to the relevant agencies. By early 2024, the amount of costs remaining classified as 'unspecified' had reduced to around €3 million. The OPW has stated that these costs were correctly not allocated by project as they apply to shared services and not to one specific project or building.
- 4.17** The OPW overcharged the Agriculture vote by almost €6 million in 2019. On receipt of an email request from the OPW in December 2019, DAFM paid the requested €29.1 million for agency services. The request for payment was not supported by a detailed breakdown of the costs. In July 2020, the overpayment was identified during the audit of the 2019 Agriculture vote appropriation account. Although the overpayment related to a combination of construction costs and rent, it was offset against Brexit-related expenditure incurred in 2020. DAFM stated that it only began to receive a separate Brexit-related statement of account from the OPW from December 2020 onwards.
- 4.18** The OPW also overcharged the Revenue vote by over €4 million in 2021, for Brexit infrastructure works which were not completed until 2022. The 2021 overcharge was subsequently offset against Brexit-related expenditure incurred in 2022. Also, the annual audit of the Revenue appropriation account for each of the years over the period 2019 to 2022 found that Revenue had made payments totalling €28 million to the OPW for Brexit works on foot of invoices received, but had not been provided with a detailed listing of what the invoiced expenditure related to.
- 4.19** In early 2024, the OPW provided an analysis of the Brexit expenditure recorded on the Integra system, and the amounts apportioned to the relevant votes. The amounts charged to each of the votes was not broken down by date, and the apportionment percentages at the relevant dates were not indicated. In the absence of that information, it has not been possible for the examination team to verify that the expenditure was correctly apportioned to each vote and to each accounting period.

¹ Letter dated 19 November 2019.

² As the sponsoring agency for the Garda immigration building at Dublin Port, An Garda Síochána was liable for the full cost of that building.

4.20 The sponsoring agencies charged the sums invoiced by and paid to the OPW in respect of the Brexit projects to the respective votes. However, in their statements of capital assets, they applied different accounting treatments in respect of capitalisation.

- Revenue capitalised all the expenditure it incurred for the Brexit projects at Dublin Port under a single fixed asset code. It subsequently had difficulty in isolating the relevant capitalised amounts when accounting for the surrender of terminals 7 and 9 in its 2023 appropriation account.¹
- Neither DAFM nor the Department of Health capitalised any of the expenditure they incurred.

Value for money on project costs

4.21 The OPW has stated that it is satisfied that it achieved value for money in the delivery of the Brexit infrastructure because

- the combined construction costs incurred were within the combined amount of the individual project estimates
- the construction costs were derived on a measured basis using the MTMC schedule of rates, previously tendered through a public procurement process, with prices fixed from an inflationary perspective, and also due to a contractual discounting provision of 1% for work orders (excluding specialist works) valued in excess of €500,000.

The OPW also stated that works outside the scope of the MTMC were tendered through the main contractor and that following robust evaluation, market rates were achieved. It stated that it sourced the specialist mechanical and electrical works contractor engaged on the Brexit projects through an OPW framework.

4.22 However, the examination team found that

- Works priced outside of the MTMC schedule of rates accounted for around 73% of the total construction expenditure — 38% for site-specific works and 35% for specialised works.
- Only around 27% of total construction expenditure was actually based on the agreed MTMC schedule of rates.

Project completion reviews

4.23 The *Public Spending Code* required that a project completion review be carried out at the end of a capital infrastructure project to assess if it was delivered in line with its intended scope and budget and in line with the Code, and to ensure lessons learned from the project translate into improved knowledge for the sector and wider public service. An *ex-post* evaluation should also be undertaken once sufficient time (usually three to five years) has elapsed for the benefits and outcomes to materialise.²

4.24 The OPW stated that project completion reviews have not been undertaken to date, because it views the Brexit infrastructure as a single programme and not as individual projects. It stated that a project completion review will be carried out once the whole programme, including the Rosslare Europort project, has been completed.

¹ The surrender of facilities is discussed in Chapter 5.

² Project completion reviews and ex-post evaluations continue to be required under the [Infrastructure Guidelines](#).

- 4.25** A due diligence report in June 2020, covering the provision of infrastructure in 2019 addressed some of the requirements of the *Public Spending Code* for a project completion review. In particular, the report included a section on lessons learned. However, it did not include a detailed review of the individual projects and a breakdown of their cost, including unit costs, nor did it identify issues which impacted the scope and cost of the projects. The report was not published.¹

Conclusions

- 4.26** Due to the perceived urgent requirement to deliver the Brexit infrastructure projects, the OPW used the services of a construction contractor with which it had just put in place a measured-term maintenance contract (MTMC) for the repair and maintenance of government offices in the Dublin area, and for minor construction projects. The aggregate expenditure with the contractor on the Brexit infrastructure projects alone was almost five times the notified value of the MTMC contract when it was placed in October 2018.
- 4.27** The OPW also used the QS consultant firm already engaged for the purposes of the MTMC to assist with the pricing and invoice processing of the construction work required for the Brexit infrastructure projects and to monitor project construction costs.

Cost outturn and value for money

- 4.28** Twenty-seven individual Brexit infrastructure developments were delivered by the OPW, at a reported final construction cost of €71.2 million (excluding VAT). Other project costs incurred related to site acquisition and lease payments, QS services, legal and consultancy fees. When these are included, the outturn cost of the projects to end 2023 is estimated at just under €108 million, including VAT.
- 4.29** In a public sector procurement context, achieving economy — a key element of the concept of value for money — is about ensuring that goods and services of an appropriate quality and quantity are acquired at the right time and at the best available price.
- 4.30** The OPW has stated it is satisfied that it achieved value for money in the delivery of the Brexit infrastructure projects on the basis that the construction costs incurred reflected competitively tendered MTMC rates for work, or market prices.

Apportionment of project costs

- 4.31** The practice of the OPW acting as an agent for other government departments in procuring and delivering capital projects is well established. The Department of Public Expenditure's *Public Financial Procedures* outline how the financial transactions between a 'principal' (i.e. project-sponsoring agency) and an 'agent' should be handled and accounted for. Examples in that guidance do not describe the additional complexity in financial management that arises when there are multiple sponsoring agencies and multiple connected projects.

¹ The Code required such post-completion reviews to be published.

- 4.32** The OPW's initial accounting arrangements for the Brexit programme did not provide for a project-by-project recording or apportionment of costs. Expenditure incurred by the OPW was recouped from the sponsoring agencies' votes, but detailed reconciliations were not provided to the vote holders. In line with *Public Financial Procedures* provisions, the sponsoring agencies were required to pay amounts certified as correct to their votes by the OPW. However, a number of significant errors were identified in the annual amounts paid over.
- 4.33** An analysis of the Brexit expenditure provided by the OPW for the purposes of this examination indicates the sums apportioned to, and recouped from, the individual votes. However, the analysis does not provide sufficient detail to allow the appropriateness of the apportionment of costs between the various votes to be verified.

Project completion reviews

- 4.34** Project completion reviews are a formal requirement under the Department of Public Expenditure's guidelines for capital projects. Timely reviews allow a public body to assess whether completed projects were delivered as intended and on budget; and to identify any lessons learned to inform subsequent projects.
- 4.35** The OPW has not undertaken any project completion reviews to date and has stated that it intends to carry out such a review on completion of the full Brexit infrastructure programme i.e. after October 2025. A more timely review of the projects completed to date would enhance the learning opportunities for the OPW in delivering improved performance and in providing an optimum service to its clients and taxpayers.
- 4.36** While a due diligence report was produced in 2020, it did not address all the key requirements of a project completion review as set out in the *Public Spending Code*. Also, as the report was not published, the lessons learned have not been widely disseminated.

5 Use of the Brexit facilities

- 5.1** As part of this examination, visits were undertaken to the facilities provided in Dublin Port and Rosslare, Kilrane, to identify how the facilities were being used.¹ Site visits were scheduled to coincide with a period of peak demand for incoming ferries from the UK at each port in February 2024.

Implementation of official controls at the ports

- 5.2** Each movement of animals and goods between Ireland and the UK, post-Brexit, requires the completion of an electronic customs declaration using Revenue's automated import system (AIS).² The customs declarations are risk assessed to determine whether the consignments (of animals/goods) being transported may require a customs (Revenue), DAFM and/or HSE Environmental Health Service control check.^{3,4} The risk assessment is based on criteria established by Revenue, and specific risks notified to Revenue by DAFM and the HSE Environmental Health Service. Each declaration is assigned a colour-coded routing (see Figure 5.1).

- 5.3** To facilitate the efficient and controlled movement of goods and vehicles by ferry between the UK and Ireland, Revenue provides information, via its automated customs roll-on roll-off (RoRo) service, to the identified driver of the vehicle/trailer, usually around half an hour before arrival at the port, setting out the customs channel to be followed on disembarking the ferry.⁵

- 5.4** For example, on arrival in Rosslare, Kilrane, the driver checks in with Revenue at the customs office and is directed to the appropriate inspection bay or parking space depending on the type of control check required.⁶ In contrast, due to the more extensive facilities at Dublin Port, there are a number of separate customs facilities to which UK freight traffic can be directed to (see Figure 5.2).

¹ A site visit to Dublin Airport was not undertaken as the majority of UK customs trade comes through Dublin and Rosslare Ports.

² AIS is Revenue's national electronic import system. AIS handles the validation, processing, duty accounting and clearance of customs import declarations.





³ In general, a 'consignment' refers to animals or goods covered by the same import declaration, transported together from the same country. A vehicle/trailer may contain more than one consignment.

⁴ Control check times vary depending on the number and complexity of the consignments on each vehicle/trailer.

⁵ For accompanied vehicles, the cab is attached to the trailer and the driver accompanies the vehicle on the ferry. For unaccompanied trailers, the trailers are driven off the ferry by dock workers and delivered to the ferry compound from where they will be collected at a suitable time. Approximately two-thirds of vehicles arriving in Dublin and Rosslare Ports on UK ferries are unaccompanied trailers.

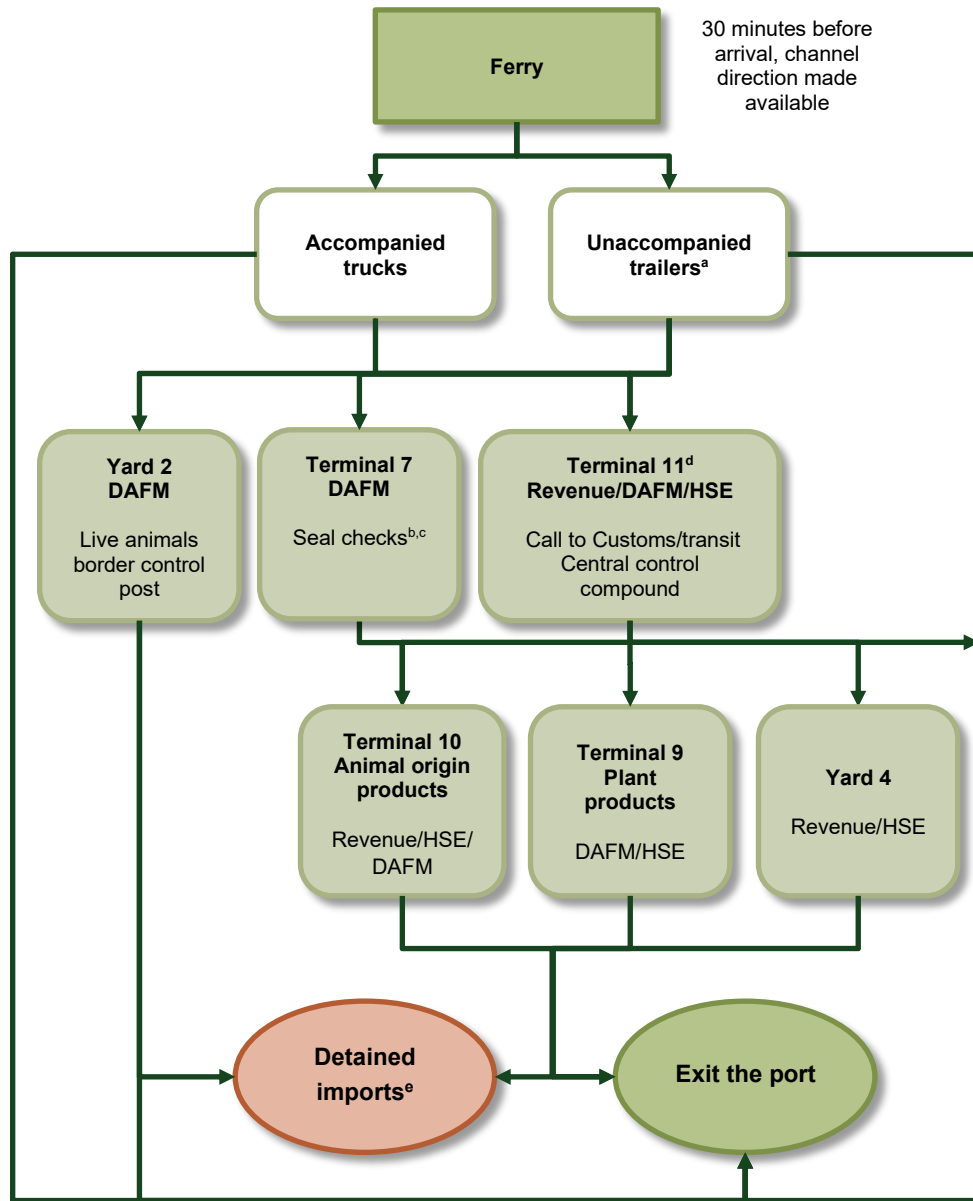
⁶ Unaccompanied trailers that are not immediately collected on arrival in Rosslare Europort, and which require a control check, must arrange a suitable time for the control check with the relevant agency at Kilrane.

Figure 5.1 Colour coded routing assigned to import declarations

Routing	Check required	Comment
	Physical	The consignment is required to remain at the port, pending physical inspection and subsequent clearance.
	Documentary	Documentary checks are usually done pre-arrival at the port. However, additional documentation may be required prior to the consignment being cleared to leave.
	DAFM or HSE Environmental Health Service	This may be a supplementary document check or a physical check.
	None	No risk identified. The consignment is free to leave the port. All documentary checks completed prior to the ferry's arrival in the port.

Source: Office of the Revenue Commissioners

Figure 5.2 Flow of UK freight traffic for customs and official controls, into Dublin Port



Source: Office of the Revenue Commissioners. Analysis by the Office of the Comptroller and Auditor General.

- Notes:
- a Unaccompanied trailers are held at the ferry compound pending collection. On collection, the driver is required to follow the allocated customs channel.
 - b Terminal 7 was used by DAFM for seal checks prior to its return to Dublin Port Company in Q1 2025. DAFM seal checks are now carried out at terminal 10. Terminal 7 was also used by Revenue for seal checks (to Q1 2022) and container scanning (to June 2023). Revenue seal checks are now carried out at terminal 11 and its scanning function is carried out in yard 3.
 - c Prior to the terminal being handed back, a vehicle was routed to terminal 10 where the seal was broken.
 - d Once parked up at terminal 11, drivers check in with Revenue (electronically or physically), and await either a call-up to the appropriate inspection facility (at terminal 9, terminal 10 or yard 4), or confirmation that their documentation is in order enabling them to exit the port.
 - e Detention of consignments awaiting destruction, treatment for pesticides or return to the UK.

Dublin Port

Facilities provided

- 5.5** Around 71% (€50.3 million) of the reported Brexit construction expenditure related to Dublin Port and involved the building of eight facilities at six different locations throughout the port — terminals 7, 9, 10 and 11 and yards 2 to 4 (see [Appendix B](#)).

Use of facilities

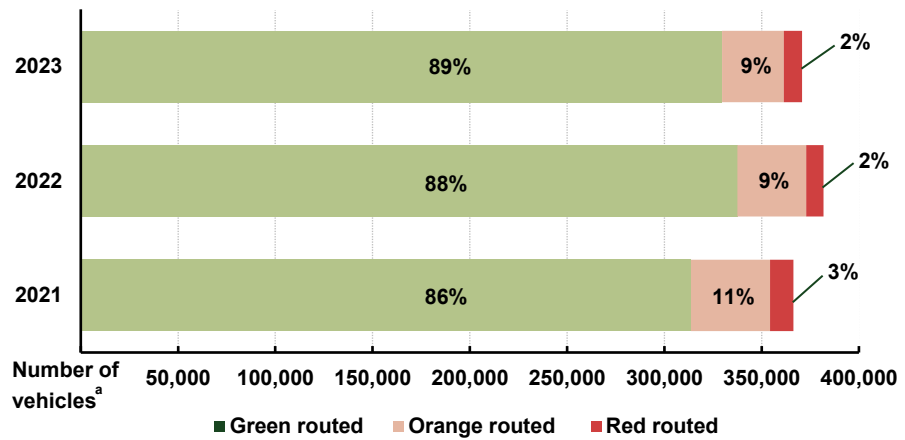
Revenue

- 5.6** The examination team analysed inbound ferry movements for the years 2021, 2022 and 2023 and data manually captured in traffic management logs provided by Revenue. The analysis indicated that over this period, the number of ferries from the UK reduced by 4% (to 4,500 in 2023), while the number of inbound vehicles/trucks marginally increased by 1% (to just under 371,000 in 2023).¹
- 5.7** An analysis of the routings for the UK freight traffic in each of the years 2021 to 2023 found that on average 88% of vehicles had been green routed (direct exit of port) during that period, almost 10% were orange routed (document check) and approximately 2% were red routed (physically checked) (see Figure 5.3).
- 5.8** Based on an analysis of seven days' data provided by Revenue for the week ended 17 December 2023, the examination team identified that the maximum number of trucks at a peak period (5am to 7am) during that week was 458.² Of the 458, 453 (99%) vehicles were green routed, and exited the port on disembarking the ferry; approximately 1% were orange routed (three vehicles) or subject to customs physical checks (two vehicles).
- 5.9** The analysis indicated a significant variation between the percentage routings for UK freight traffic for the seven days in December 2023 as compared with the three years' data, covering the period 2021 to 2023.
- 5.10** Revenue has stated that, from a customs perspective, it expects fluctuations in the number and types of controls conducted throughout the year. It stated that several factors influence this including, but not limited to, the time of year, the type of goods being imported, any increased EU requirements e.g. anti-dumping duty measures or increased official controls, changes to its risk profiles based on historic data, etc. It also stated that it is expected that figures for a period three years post-Brexit would differ from the immediate or medium-term post-Brexit figures, given that trade operators have become accustomed to and are better prepared for import formalities, leading to fewer errors/omissions, etc.

¹ Unaccompanied trailers accounted for 68% of the total number of vehicles each year.

² The peak period assumes the arrival of three to four ferries within a short period of each other. On 14 December 2023, four ferries arrived from the UK between 5am and 7am.

Figure 5.3 Dublin Port inbound movements of UK freight vehicles, 2021 to 2023



Source: Office of the Revenue Commissioners. Analysis by the Office of the Comptroller and Auditor General. Any apparent differences in totals are due to rounding.

Note: a It was not possible (based on the information provided to the examination team) to identify the highest number of vehicles on a ferry crossing for each of the years 2021 to 2023.

5.11 The business case set out the expected average time for Revenue to complete a transit movement and a customs documentary check at 15 minutes each. However, actual vehicle entry and exit times are not monitored at the Dublin Port facilities. The inclusion of automated transaction times in Revenue’s freight vehicle management system (FVMS) or AIS would facilitate the capture of inspection and other transaction processing times which in turn could be used to assess throughput.¹

DAFM

5.12 DAFM stated that October to November is one of the busiest periods of the year and provided data to the examination team on the vehicles on board UK ferries for that period in 2023. The examination team found that

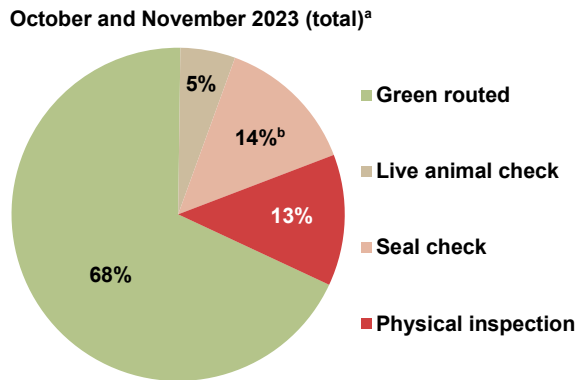
- Just over 5,900 (9%) of the vehicles that arrived in Dublin Port from the UK during October and November 2023 were identified as being of potential interest to DAFM, based on the nature of the declared cargoes.²
- Just 13% of the vehicles of interest in that period required a physical check, 5% a live animal check and 14% a container seal check. The remaining 68% of vehicles were green routed to leave the port (see Figure 5.4).
- The maximum number of vehicles of interest to DAFM at an individual peak period during October and November 2023 was 57, of which four required a physical check, eight a live animal check and five a container seal check.³ The remaining 40 vehicles were green routed to leave the port.

1 Revenue’s FVMS, which was developed in response to Brexit, is a digital system for releasing consignments under customs control on a risk basis.

2 The number of consignments of interest to DAFM on board the vehicles was approximately 11,000.

3 DAFM identified the peak period during October/November 2023 as 5am to 7am.

Figure 5.4 DAFM controls on vehicles based on October and November 2023 activities



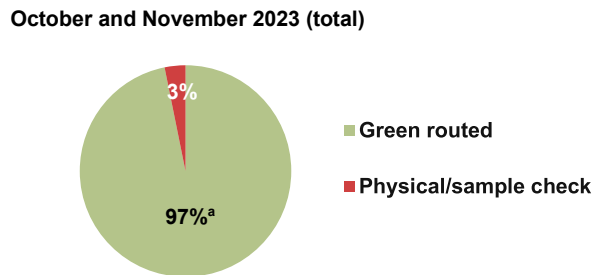
Source: Department of Agriculture, Food and the Marine. Analysis by the Office of the Comptroller and Auditor General.

- Notes:
- a The maximum number of vehicles of interest to DAFM on any one ferry during October/November 2023 was 30.
 - b Some of these vehicles may also have been subject to a physical or an identity check.

HSE

5.13 Data provided by the HSE Environmental Health Service for October and November 2023 indicated that almost 6,600 consignments had been identified as being of HSE interest. Of these, 97% were green routed (following documentary checks prior to arrival) while only 3% of consignments required a physical/sample check (see Figure 5.5). The Department of Health/HSE Environmental Service stated that consignments of interest were identified following detailed analysis and assessment; and that comprehensive pre-arrival documentary checks were carried out prior to consignments being green routed.

Figure 5.5 HSE Environmental Health Service daily controls on consignments based on October and November 2023 activities



Source: HSE Environmental Health Service. Analysis by the Office of the Comptroller and Auditor General.

- Note:
- a Included in the green routed for October/November 2023 are a small number of consignments that may have been required to park-up at Dublin Port pending documentation clearance.

Site visits


5.14 The examination team visited Dublin Port on Tuesday morning 27 February 2024. A total of 360 vehicles/trailers (71% unaccompanied and 29% accompanied) arrived on three ferries from the UK between 5am and 6am. Of those,

- 283 (79%) received a green routing
- 71 (20%) were required to call to customs at terminal 11 (23 accompanied vehicles, and 48 unaccompanied trailers); and
- six (2%) were called to terminal 7 (of which four were unaccompanied trailers).¹

¹ Apparent inconsistencies in percentages are due to rounding.

5.15 Other observations noted by the examination are set out in Figure 5.6.

Figure 5.6 On-site visit to Dublin Port, February 2024

Facility	Examination team observations
Terminal 11	<p>At 6am — peak usage period — a total of 64 heavy goods vehicles (HGVs) were parked up at terminal 11, occupying 37% of the 175 parking spaces.</p> 
Terminal 10	<p>All fridge and freezer facilities were switched on at terminal 10 albeit they did not contain any products. Around one-quarter of the area allocated to product detention was occupied at the time of the visit. A secure facility area was empty.</p>
Terminal 9	<p>There were no trucks for inspection and no staff present at terminal 9 at the time of visit.</p> <p>The examination team noted</p> <ul style="list-style-type: none"> ▪ the facility appeared to be underused ▪ a number of the fridges and freezer storage units were switched off^a ▪ there were ongoing issues with leaking from the roof of the building (which had been refurbished). <p>Although the facility contains 13 inspection bays, DAFM stated that typically five bays are used.^b It noted that two bays were designed at a low level (for smaller vehicles e.g. vans) and therefore can't be used for truck inspections.</p>
Terminal 7	<p>No evidence that the lanes in terminal 7 were being used.</p>
Yard 2	<p>The facilities were not in use at the time of the visit. Since the facilities do not enable horses to safely disembark from horse trailers into the stables, the stables are not used.</p>
Yard 3	<p>The examination team observed the use of a mobile back scanner on three trucks referred by customs enforcement. Apart from these trucks, no other HGVs were parked up at yard 3 which has capacity for 30 HGVs.</p>
Yard 4	<p>At the time of the visit, one product identity check was undertaken, and one food sample from the consignment was analysed.</p> <p>There were some detained products in Revenue's secure storage area.</p>

Source: Office of the Comptroller and Auditor General

Notes: a DAFM informed the examination team in April 2023 that a number of the fridges and freezer units had been switched off to save on costs.

b The 13 bays are available on a 24-hour basis.

- 5.16** With regard to terminal 10, DAFM stated that it is vital that the inspection or detention of chilled or frozen food products proceeds in a manner which does not compromise confidence in food safety management. It stated that this requires that fridges and freezers are maintained at their operating temperatures, even when empty, as attaining this temperature takes considerable time. DAFM also stated that to prevent cross-contamination, chilled or frozen products intended for human consumption cannot be stored with products not intended for human consumption, thereby requiring the maintenance of separate fridges and freezers for each.
- 5.17** DAFM stated that the lower level of throughput (relative to terminal 10) and the nature of the products examined at terminal 9, facilitated engagement with a carbon reduction scheme during 2023, to reduce the carbon footprint of activities at the terminal. This included, *inter alia*, the switching off of fridges and freezers, where possible.

HGV parking facilities

- 5.18** A key element of the Brexit infrastructure is parking facilities for HGVs while they await a physical inspection, seal check, or a document check in the case of supply of incomplete or missing documentation.
- 5.19** The 2018 business case identified that 270 HGV parking spaces would be needed at the Brexit facilities in Dublin Port. The number of HGV parking spaces actually provided across the Brexit facilities was 409 spaces — over 50% more.
- 5.20** Data provided by Revenue on its peak capacity usage, including all traffic not just UK traffic, in each of the parking facilities that it occupied over the years 2021 to 2023 is set out in Figure 5.7 below. Revenue surrendered its (part) occupancy of terminal 7 at the end of June 2023.

Figure 5.7 Peak usage of Revenue HGV parking facilities at Dublin Port, 2021 to 2023

Location	Total parking spaces	Revenue parking spaces	Peak occupancy level in year		
			2023	2022	2021
Terminal 11 ^a	175	175	84% (once)	50%	94%
Terminal 10	67	30	97% (8 times)	43%	90%
Terminal 9	9	—	—	—	—
Terminal 7 ^b	128	80	13%	Not available	Not available
Yard 3 and Yard 4 ^c	30	30	97% (once)	Not available	Not available
Total	409	315			

Source: Office of the Revenue Commissioners

- Notes:
- a Capacity in terminal 11 was rolled out in three phases Jan 21 — 70 spaces; Mar 21 increase to 112 spaces and May 21 increase to 175 spaces.
 - b Includes queued and static parking. Revenue vacated its 80 spaces at the end of June 2023. The usage calculation is based on the 80 spaces.
 - c Parking facilities are shared by yard 3 and yard 4.

5.21 An automated number plate recognition system (as recommended in the 2018 business case) has not been implemented at Dublin Port. Up to the end of 2023, Revenue captured data on the usage of the HGV parking facilities by manually counting the number of HGVs parked up, five times a day.¹ The process was designed to identify any capacity constraints at the selected count times and does not capture any movement outside of those times.

5.22 There are a number of issues with the captured data which limit its usefulness as a reliable indicator of the use of the HGV parking facilities for UK traffic.

- The manual collection of data increases the risk of error.
- The data captures usage of the parking facilities by all vehicles, not just UK traffic.
- The data collection times in 2023 were not aligned with peak ferry arrival times.²

5.23 A review of Revenue's traffic management log for 2023 showed that

- Terminal 11 HGV parking facilities were less than half full on over 99% of count instances
- Revenue's terminal 10 parking facilities were less than half full on more than 50% of count instances
- Yard 3 and yard 4 parking facilities were less than half full in 87% of the count instances.

¹ The manual counts were undertaken at terminal 11, terminal 10, terminal 7 and yard 3.

² At the end of 2023, the data collection times were changed and are now more closely aligned with peak periods at the port.

³ Chairperson's statement (dated 25 March 2022), [Dublin Port Company's annual report and financial statements 2021](#).

5.24 Dublin Port Company, in its 2021 annual report, stated that it had allocated 14.6 hectares of port land to State agencies to help meet the requirements for Brexit-related facilities.³ It reported that the lands allocated were significantly underused, with only 3.3% of trailers shipped requiring physical inspection of cargo. It also noted that the continued unavailability of these lands for the transit storage of cargo would have a significant impact on the port's capacity in the future.

5.25 In its 2022 and 2023 annual reports, the Dublin Port Company stated that it was seeking the return of at least half of the 14.6 hectares of port lands to support future growth. It also stated that in the long term, Dublin Port Company wants all of the border control infrastructure consolidated in one area of the port.

5.26 With regard to the facilities developed in Dublin Port

- The original licence agreement for terminal 7 expired in 2022. The OPW stated that it negotiated a reduced site area at the terminal (due to the relocation of Revenue's scanner operations to yard 3) at a reduced rent of €301,815 excluding VAT, from October 2023. The new licence agreement included a break option. The OPW stated that following the return of terminal 7 to Dublin Port Company in March 2025, rent is no longer payable. It stated that arrangements are ongoing with the company to close out the agreement.
- The licence for terminal 9 was renewed at the end of January 2022. It will expire in December 2025 following two six-month extensions allowed under the terms of the agreement. The annual rent is €456,000.
- The site and warehouse at yard 2 were held under a five-year lease which expired at the end of March 2024. The OPW stated that negotiations on a new lease, which commenced in summer 2024, are ongoing. The annual rent of €60,000 continues to be paid quarterly in advance on an over-holding basis.

Rosslare, Kilrane**Facilities provided**

- 5.27** Prior to Brexit, Rosslare Europort did not have EU border control post facilities. To ensure that customs and sanitary and phytosanitary checks could be undertaken in compliance with EU regulations from 29 March 2019 (the first Brexit deadline), temporary facilities were constructed at a site comprising four hectares in Kilrane, approximately 1.3 km from the port.¹ A memorandum for Government on *Brexit Preparedness and Contingency Planning* dated November 2018 identified the need for significant infrastructural improvement outside of the Kilrane facility, including a new road network suitable for HGVs.²
- 5.28** A further memorandum for Government dated 31 August 2022 noted that the current temporary facilities in Kilrane are not in compliance with the requirements of the Union Customs Code (UCC), nor in complete compliance with the infrastructural requirements for border control posts handling live animals, as laid down in the EU's official controls legislation.³
- 5.29** Revenue provided evidence that all areas from Rosslare Europort to the Kilrane facility, including the public road from the port to the site, have been designated as approved for temporary storage.⁴ This means that goods moving between the port and Kilrane remain under customs supervision in line with UCC requirements.
- 5.30** The temporary infrastructure at Rosslare/Kilrane cost €14.8 million (site acquisition and construction costs) and provides administration, HGV parking for 48 vehicles, a driver welfare office and inspection facilities for the required customs and sanitary and phytosanitary checks.⁵

¹ [Regulation \(EU\) 2017/625](#) on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, came into general force, on 14 December 2019.

² The OPW stated that it was not responsible for development of the road network.

³ EU legislation (see note 1 above) sets out the minimum requirements for border control post facilities, and requires products for human consumption to be inspected separately from products not intended for human consumption.

⁴ The site at Kilrane (central compound) and the road to the central compound were designated by Revenue as temporary storage facilities on 22 December 2020 in accordance with Article 147 of [Regulation \(EU\) 952/2013](#).

⁵ The acquisition cost of the Kilrane site (€1.8 million) was funded directly by the OPW.

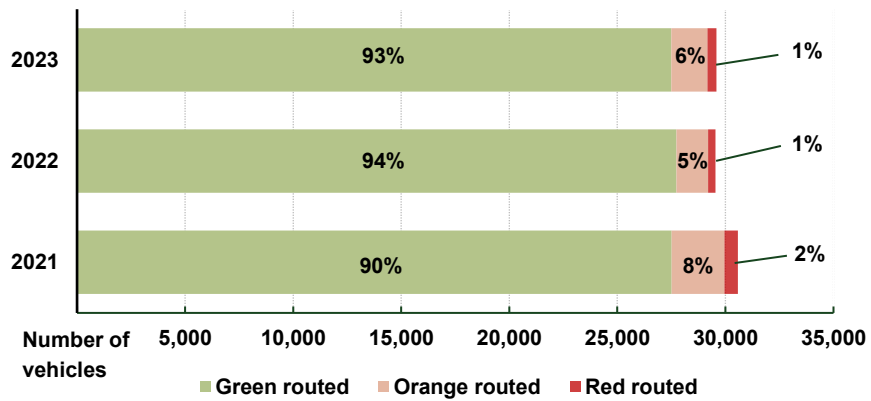
Use of facilities

Revenue

5.31 An analysis of Revenue data on inbound ferries from the UK to Rosslare shows that the number of ferries increased from around 1,200 in 2021 to around 1,300 in 2023 (up approximately 8%). At the same time, the number of vehicles/trucks on board has remained relatively steady, at around 30,000 each year — an average of 24 vehicles per ferry. Around two-thirds were unaccompanied trailers with one-third accompanied.

5.32 On average, during the years 2021 to 2023, 90% or more vehicles were green routed; between 5% and 8% were orange routed; and between 1% and 2% were red routed (see Figure 5.8). In overall terms, a maximum of 10% of vehicles per UK ferry engaged in some way with the facilities at Kilrane. The majority of these engagements were for documentary checks. Revenue stated that a contributing factor to the level of vehicles being green routed is the technology driven 'real-time' customs clearance of goods while the ferry is in transit between the UK and Ireland.

Figure 5.8 Rosslare Europort inbound movement of UK freight traffic, 2021 to 2023



Source: Office of the Revenue Commissioners. Analysis by the Office of the Comptroller and Auditor General.

HGV parking facilities

5.33 Revenue maintains a manual log of all traffic coming through the border control post in Kilrane, regardless of whether the vehicle arrived on a ferry from the UK or from another non-EU country. Data provided by Revenue indicate that peak usage of the parking facilities at Kilrane ranged from 58% to 69% over the three-year period 2021 to 2023.

5.34 An analysis of data provided by DAFM for the two-month period October and November 2023 identified that just over 5,180 vehicles (in total) arrived in Rosslare Europort from the UK.^{1,2} The busiest day was 22 November 2023 with the arrival of 144 vehicles — 62 in the morning and 82 in the evening. The average number of vehicles per ferry per day over the period was 25.

1 Two ferry companies operate into Rosslare from the UK on a daily basis — between 5am and 7am; and between 5pm and 7pm.

2 DAFM data used as only six days of data (11 to 16 December 2023) was received from Revenue.

Vehicles of interest to DAFM

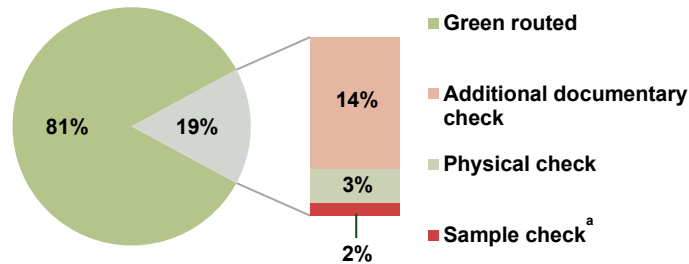
5.35 Just under 400 (8%) of the vehicles that arrived in Rosslare Europort from the UK during the two months October and November 2023 were identified, based on risk profiling, as being of potential interest to DAFM based on the nature of the cargoes.¹ Of these vehicles,

- 136 (34%) were green routed to exit the port
- 187 were routed for seal checks, of which 99 were physical or identity checks
- 44 were routed for a live animal check
- 17 containing food were routed for physical inspection
- 12 containing non-food products were routed for physical inspection.

Consignments of interest to the HSE Environmental Health Service

5.36 The number of consignments identified as of potential interest to the HSE Environmental Health Service over the same period was 982. All 982 received a documentary check following which 799 (81%) consignments were green routed. The remaining 183 (19%) consignments were yellow routed, requiring either an additional documentation check or a physical examination (which may include sampling). (See Figure 5.9).

Figure 5.9 HSE Environmental Health Service control activities at Rosslare Europort, October and November 2023



Source: HSE Environmental Health Service

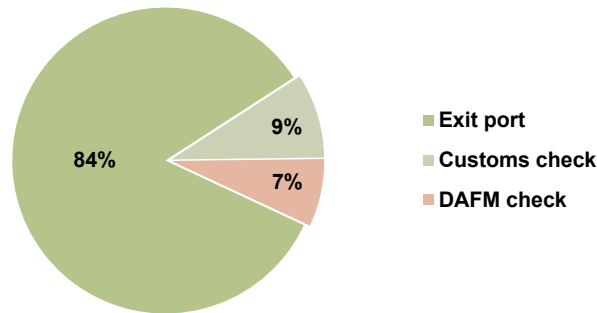
Note: a Sampled as part of routine and of additional control sampling.

Site visits

5.37 The examination team visited Rosslare Europort and Kiltrane border control post on Thursday evening 29 February 2024. A total of 56 vehicles (79% unaccompanied and 21% accompanied) arrived on two ferries from the UK that evening, of which 84% were green routed to exit the port (see Figure 5.10).

¹ The corresponding number of consignments of interest to DAFM on board those vehicles was approximately 410.

Figure 5.10 Routing assigned to vehicles that arrived in Rosslare Europort from the UK during site visit^{a,b}



Source: Office of the Revenue Commissioners

Notes: a Vehicles are not split between accompanied and unaccompanied.

b No additional control checks were required by the HSE Environmental Health Service.

5.38 The examination team also examined the traffic management data log for 29 February 2024. The log indicated that in the 24-hour period, 45 vehicles entered the border control post, of which

- 19 vehicles were under Revenue customs control
- 16 vehicles were under DAFM control
- one vehicle was under HSE Environmental Health Service control
- nine vehicles entered to avail of parking facilities under the control of the Department of Transport.

5.39 On average, the duration of the checks for each vehicle was 22 minutes. The longest vehicle stay in the border control post was just over one and a half hours.¹

Examination team observations

5.40 The examination team observed that the fridge and freezer facilities were turned off in four of five bays. DAFM officials informed the examination team that these fridge and freezer facilities were not in use.

5.41 During a previous on-site visit in April 2023, the examination team found that parts of the facility appeared to have remained largely unused since coming into operation. In particular, an animal inspection building (required under EU legislation as part of border control post infrastructure facilities for handling imports of live animals) and a parking lot appeared to have been rarely used (see Figure 5.11).

¹ This excludes overnight parking in facilities under the control of the Department of Transport.

Figure 5.11 Horse and cattle inspection facilities and HGV parking spaces, 25 April 2023 at 1 pm



Source: Office of the Comptroller and Auditor General

- 5.42** In December 2022, Revenue agreed to surrender ten parking spaces at Kilrane to the Department of Transport to provide parking for HGV drivers to rest, prior to accessing the Rosslare Europort. This was in response to HGVs parking on the roadside, including in residential areas, giving rise to safety and nuisance concerns. This off-road parking became available from early 2023.
- 5.43** The use of the Kilrane facility will cease once all State control operations associated with Rosslare Europort have moved into the newly constructed facilities within the port.

Dublin Airport

- 5.44** The upgrade works on the border control post building at Dublin Airport — a contingency programme project — were completed in March 2020, at a cost of €6.5 million. These consisted of approximately 2,000m² of separated inspection areas for animal products, sanitary and phytosanitary and food safety checks, and live animals. The facility also included staff accommodation and refrigeration storage units.
- 5.45** Preparations for a new border control post facility at the airport were already underway prior to the commencement of the Brexit infrastructure programme, and the specifications were revised to ensure that the upgrade also fulfilled the Brexit-related requirements. DAFM staff stated that inspections at the facility are mainly undertaken on cargo arriving from America and Asia, rather than from the UK.

Agency comments on use of Brexit infrastructure

Revenue Commissioners

- 5.46** Revenue has stated that all its facilities are generally being used for the purpose originally intended but that technology improvements in the interim have enabled it to reduce its footprint in some sites. It stated that in preparing for Brexit, Revenue completed significant work to increase its IT systems' capacity to cater for trade with the UK post-Brexit. In particular, Revenue developed the customs RoRo service which is designed to optimise the efficient movement and, where necessary, control of goods and vehicles by ferry between Ireland and the UK. It noted that work it has undertaken to systemise its pre-arrival clearance process has resulted in many vehicles being customs cleared while on the ferry journey, thus reducing the need for a documentary or physical control on arrival.
- 5.47** Revenue has also stated that its usage requirements for terminal 7 in Dublin Port reduced for trade facilitation purposes. This allowed Revenue to enter negotiations with the OPW and Dublin Port Company with a view to returning part of the site to the latter. Revenue consolidated its trade facilitation function, ultimately relocating the entire function to terminal 11 between October 2021 and March 2022. Revenue further stated that when yard 3, the Revenue export yard, came on stream in 2023, it was able to relocate its scanning function to this yard. Consequently, Revenue fully surrendered its share of occupancy of terminal 7 in 2023. Revenue stated that the State agencies were committed to carrying out a full review of the State's footprint in Dublin Port and that the review, led by the OPW, is underway.
- 5.48** Revenue further stated that similarities can be drawn between supermarket checkout lanes and the Brexit facilities. It stated that while most, if not all supermarket checkout lanes will be open at peak periods (e.g. the Christmas period), this is not the case for large parts of the year. Revenue noted that this does not mean that checkout lanes are significantly underused, but instead reflects a flexibility to upscale when required.
- 5.49** It stated that the principles to upscale, when needed, are the same for customs control facilities. Revenue noted that the importance of this was brought into sharper focus following the damage caused by Storm Darragh in Holyhead (in December 2024). The knock-on impact was a substantial increase in the flow of UK traffic and goods through Rosslare Europort. Revenue stated that it was only possible to keep goods moving and alleviate delays due to Kilrane having sufficient capacity to upscale operations to meet an unforeseen spike in demand. It also stated that not being able to do so presents some potentially very serious risks regarding traffic congestion and the timely movement of goods, particularly perishable goods moving under the 'just-in-time' supply chain model.

Department of Agriculture, Food and Marine

- 5.50** DAFM has stated that the total number of trucks inspected at peak times in Dublin Port and Rosslare Europort is less than half the number anticipated before Brexit, while the duration of an inspection is significantly higher (around 30 minutes), resulting in a significant variance in the designed capacity of the facilities and the current throughput at the Rosslare and Dublin border control posts.

- 5.51** According to DAFM, in practice, the number of vehicles that require detention has reduced. It stated that the parking facilities in terminal 10, Dublin Port are used by all three agencies, terminal 7 was handed back in full to Dublin Port Company in early 2025 while the parking spaces in Kilrane remain underused.
- 5.52** In explaining the reduced demand, DAFM stated that due to nuances in the agreements between the UK and the EU since 2018, transport business practices have changed.
- There has been a significant shift in the pattern of traffic into Rosslare Europort — previously around 80% of Rosslare’s freight traffic came through Wales but by early 2021, 80% of the traffic came from France and Spain.
 - The *Northern Ireland Protocol* allowed businesses to bring UK products into the EU through Belfast and Larne, displacing business in Dublin and Rosslare.¹
 - Sealed trucks passing through the UK do not require inspection at the same rate as consignments that originate in the UK.
- 5.53** DAFM has stated that until the *Northern Ireland Protocol* and the wider Brexit agreement are fully settled, it must retain a certain level of contingency capacity in all locations. However, reviews are underway in a number of facilities to help improve the efficiency of the available infrastructure space and to learn from the post-Brexit experience.

Department of Health (on behalf of the HSE Environmental Health Service)

- 5.54** The HSE Environmental Health Service has stated that it ceased occupying terminal 7 in Dublin Port from early 2022 and moved its operations to yard 4 within the port.

Office of Public Works

- 5.55** The OPW has stated, that following a public procurement process in late 2024, it has engaged consultants to undertake a strategic assessment of all State facilities in Dublin Port. It stated that the assessment includes
- an audit of occupied buildings and yards including an assessment of the current occupation and utilisation by the various State agencies
 - modelling of movement patterns within the port
 - modelling of port growth forecasts determined by Dublin Port Company and the related impacts on regulatory and statutory demands of State services
 - making recommendations on how to consolidate multiple State agencies into a smaller footprint, where possible
 - a detailed value for money exercise to establish the viability of any consolidation, taking into account previous State investment within Dublin Port
 - the preparation of both a preliminary and a final business case in line with the requirements of the *Public Spending Code*.

The OPW stated that the assessment was expected to conclude by September 2025.

¹ References to the [Northern Ireland Protocol](#) include changes introduced by the [Windsor Framework](#).

- 5.56** The OPW also stated that it is actively planning for the future use of the State-owned site in Kilrane once terminal 7 in Rosslare Europort is fully operational. It stated that the future use is not limited to the current client department profile and that there will be many demands for the Kilrane site from both within the OPW and other Government departments.

Conclusions and recommendations

- 5.57** The assets acquired through the Brexit infrastructure programme were delivered within a short time and against the background of considerable uncertainty around the Brexit outcome and severe Covid-19 restrictions. The facilities appear to be fit for the intended purposes. The question of how they would have served in the event that a 'no-deal' Brexit had gone ahead is moot.
- 5.58** Planning for public service delivery in the context of highly uncertain future events is challenging, and carries the inherent risk that resources may be applied to uses that ultimately are not required. In such circumstances, planned developments are in effect a form of insurance, and the value for money they represent must be judged in those terms.
- 5.59** The current evident underuse of many of the constructed Brexit infrastructure facilities reflects the fact that the eventual Brexit agreement was more benign than was planned for. The underuse may also be partly attributed to trader outreach work undertaken by State agencies and to rapid changes in technology, trade patterns and supply chains. Challenges in accurately assessing the infrastructure needs, in the absence of detailed data on which to base requirements, may also be a factor.
- 5.60** Ongoing re-evaluation of the programme and the facilities is required to ensure that available facilities are put to the best possible use in a timely way.

Monitoring of port traffic

- 5.61** The through traffic at each facility does not appear to be measured in a systematic way. The automatic recording of transit times to capture data on throughput timing and the time taken to carry out inspections and other checks would provide significantly better data on the use of the facilities. The development of key performance indicators and improved data recording would also allow for better planning in the case of emergency events such as Brexit.

Recommendation 5.1

Revenue should develop relevant performance indicators and automate the recording of transaction times (e.g. automated number plate recognition) to allow it to better assess the throughput at Dublin Port in particular and to help inform decisions on the future use of existing facilities.

Revenue Accounting Officer's response

Agreed

Revenue will engage with DAFM and the HSE with a view to developing relevant performance indicators for each respective agency control times. This process will be automated as soon as possible. In addition, an automated number plate recognition (ANPR) system is planned for Dublin Port. This will be progressed having regard to any learnings arising from the ANPR approach taken in Rosslare as part of the Brexit infrastructure project.

Timeline for implementation

Performance indicators will be developed in the second half of 2025. Systemisation of recording transaction times for all three agencies will be completed by end 2025. It is expected that the implementation of the ANPR system in Dublin Port will be delivered in 2026.

- 5.62** The number of parking facilities for heavy goods vehicles (HGVs) delivered at Dublin Port (409 spaces) is significantly (over 50%) higher than the number identified as required in the 2018 business case (270 spaces). The data captured on usage of the parking facilities pointed to significant excess capacity. However, the surrender of terminal 7 in March 2025 has reduced the number of available parking spaces by 128.

Rationalisation of Dublin Port facilities

- 5.63** The majority of Brexit infrastructure expenditure delivered was at Dublin Port, at a construction cost of €50.3 million. In general, use of the infrastructure has been much less than envisaged when the project specifications were developed. A key factor is the completion of pre-arrival documentation checks allowing vehicles to leave the port on their arrival.
- 5.64** Dublin Port Company has reported that sites allocated to the State for Brexit requirements have been significantly underused, and that it is seeking the return of at least half of the 14.6 hectares of port lands allocated to the Brexit projects. Terminal 7, in its entirety, was handed back to the Dublin Port Company, in March 2025. A strategic review of the State's footprint in Dublin Port, led by the OPW, is underway.

Development of Rosslare Port

- 5.65** Since coming into operation, the temporary facilities at Rosslare/Kilrane — with land and construction costs of €14.8 million — have been underused.
- 5.66** The Rosslare/Kilrane facilities will no longer be required when the new terminal 7 in Rosslare Europort is fully operational. The OPW is actively planning for the future use of the State-owned Kilrane site.

Appendices

Appendix A Summary of key Brexit decision dates and milestones

Key Brexit events and milestones	Key Irish preparedness actions
<p>23 June 2016 — UK referendum</p> <ul style="list-style-type: none"> UK citizens vote to leave the EU 	<p>24 June 2016</p> <ul style="list-style-type: none"> Brexit contingency framework published
<p>29 March 2017</p> <ul style="list-style-type: none"> UK trigger Article 50 — official notification to leave the EU commencing a two-year process for the UK to leave the EU on 29 March 2019 	
<p>6 July 2018</p> <ul style="list-style-type: none"> UK White Paper — the Chequers Agreement finalised 	<p>June 2018</p> <ul style="list-style-type: none"> Interdepartmental infrastructure group established – chaired by Revenue <p>July 2018</p> <ul style="list-style-type: none"> Government decision — ‘central case’ scenario to be used for planning purposes Secretaries General Group tasked with overseeing Brexit preparations established – chaired by Secretary General to the Government OPW asked to initiate an infrastructure project for ‘central case’ scenario <p>18 September 2018</p> <ul style="list-style-type: none"> Government agree plan; OPW to engage with stakeholders and intensify works
<p>14 November 2018</p> <ul style="list-style-type: none"> Brexit withdrawal agreement published 	<p>November 2018</p> <ul style="list-style-type: none"> Responsibility for chairing Secretaries General Group transferred to the Department of Public Expenditure — group became known as the Brexit Infrastructure Group (BIG) <p>11 December 2018</p> <ul style="list-style-type: none"> <i>Contingency Action Plan</i> published Immediate priority pivoted from a ‘central case’ scenario towards preparations for a ‘no-deal’ Brexit scenario
<p>29 March 2019</p> <p>12 April 2019</p> <p>31 October 2019</p> <p>31 January 2020</p> <ul style="list-style-type: none"> Successive dates UK expected to leave the EU (original and three extension dates). During this period, there is a high risk that the UK may leave without an agreement (i.e. a ‘no-deal’ Brexit) <p>17 October 2019</p> <ul style="list-style-type: none"> EU and UK sign <i>Withdrawal Agreement</i>, providing for an orderly UK exit from the EU 	<p>Throughout 2019 and 2020</p> <ul style="list-style-type: none"> Construction of Brexit infrastructure <p>Mid-2019</p> <ul style="list-style-type: none"> Interdepartmental infrastructure group replaced by Brexit infrastructure working group (BIWG) – chaired by Department of Public Expenditure <p>July 2019</p> <ul style="list-style-type: none"> Updated <i>Contingency Action Plan</i> published

Key Brexit events and milestones	Key Irish preparedness actions
<p>24 January 2020</p> <ul style="list-style-type: none"> • EU and UK sign Northern Ireland Protocol 	
<p>31 January 2020</p> <ul style="list-style-type: none"> • UK formally leaves the EU 	
<p>1 February 2020</p> <ul style="list-style-type: none"> • Start of transition period (1 February to 31 December 2020). 	<p>September 2020</p> <ul style="list-style-type: none"> • <i>Brexit Readiness</i> action plan published
<p>24 December 2020</p> <ul style="list-style-type: none"> • EU and UK agree <i>Trade and Cooperation Agreement</i> 	<p>By 31 December 2020</p> <ul style="list-style-type: none"> • Contingency Brexit infrastructure (12 projects) completed and in operation
<p>1 January 2021</p> <ul style="list-style-type: none"> • Northern Ireland Protocol comes into effect 	<p>Throughout 2021 and 2022</p> <ul style="list-style-type: none"> • Interim works (15 projects) completed and in operation
<p>27 February 2023</p> <ul style="list-style-type: none"> • Political agreement in principle: <i>Windsor Framework</i> 	<p>April 2023</p> <ul style="list-style-type: none"> • Approved tender for development of terminal 7 in Rosslare Europort

Source: Office of Public Works. Office of the Revenue Commissioners. Analysis by the Office of the Comptroller and Auditor General.

Appendix B Brexit infrastructure projects, by location^{a,b}

Facility/Location and cost apportionment % ^c	Project title	Delivery timeline		Budget ^d	Actual ^d	Variance	Responsibility/Used by	Facilities delivered	
		Stage	Commenced	Completion	€	€			€
Dublin Port									
Terminal 7		Contingency	Feb 2019	Jun 2020	1,665,000	1,285,506	(379,494)	DAFM seal check facility	<ul style="list-style-type: none"> eight lanes for customs and seal checks queued parking in these lanes for 48 HGVs 80 HGV parking spaces public office with six counters office accommodation and staff parking
<i>DAFM 40%</i>								Used by: DAFM	
<i>Revenue 40%</i>								Managed by: DAFM	
<i>HSE 20%</i>								Note: Also previously used by Revenue and the HSE. Revenue seal checks function now performed in terminal 11 and scanning function in yard 3. Parking facilities no longer used by any agency.	
Terminal 9					8,923,000	9,770,829	847,829	DAFM and HSE dual inspection facility — products of non-animal origin (e.g. vegetables, trees, rice)	<ul style="list-style-type: none"> 13 inspection bays and 15 inspection rooms 9 HGV parking spaces 27 storage areas ambient, chilled and freezer storage office accommodation driver facilities
	Phase 1	Contingency	Feb 2019	Jul 2019	5,440,000	6,644,710	1,204,710		
<i>DAFM 75.4%</i>	Phase 2	Contingency	Aug 2019	Nov 2019	2,900,000	2,600,038	(299,962)		
<i>Revenue 15.4%</i>	Sub-station	Interim	Nov 2021	Dec 2022	132,500	86,616	(45,884)	Used by: DAFM and HSE	
<i>HSE 9.2%</i>	Roof cabin removal	Interim	May 2021	Sept 2021	18,500	18,314	(186)	Managed by: DAFM	
	Roof remedial works	Interim	Jul 2021	Sept 2021	252,000	247,404	(4,596)		
	Carpark resurfacing	Interim	Nov 2021	Dec 2021	55,000	51,597	(3,403)	Existing facility adapted to comply with EU requirements for border control posts handling plant products.	
	Roof repairs	Interim	Jun 2022	Jul 2022	125,000	122,150	(2,850)		
Terminal 10					7,403,000	6,937,799	(465,201)	Inspection facility for products of animal origin	<ul style="list-style-type: none"> 13 inspection bays 67 HGV parking spaces eight inspection rooms and storage facilities ambient, chilled and freezer storage secure internal storage detention area office accommodation for DAFM Revenue scanner area
	Phase 1	Contingency	Aug 2019	Nov 2019	3,090,000	2,524,888	(565,112)		
<i>DAFM 62%</i>	Phase 2	Interim	Jul 2020	Dec 2020	4,018,000	4,124,114	106,114	Used by: DAFM, HSE and Revenue	
<i>Revenue 16%</i>	Roof remedial works	Interim	Mar 2021	May 2021	115,000	111,767	(3,233)	Managed by: DAFM	
<i>HSE 22%</i>	Pavement remediation	Interim	Mar 2022	Apr 2022	180,000	177,030	(2,970)	Also used for detentions, rejections, decoupling and parking for HGVs with incomplete documentation. Existing warehouse adapted to comply with EU requirements for border control posts handling animal products.	

Facility/Location and cost apportionment % ^c	Project title		Delivery timeline		Budget ^d	Actual ^d	Variance	Responsibility/Used by	Facilities delivered
	Stage		Commenced	Completion	€	€	€		
Terminal 11					11,047,000	13,632,829	2,585,829	Central Control Compound	<ul style="list-style-type: none"> 175 HGV and 62 car parking spaces public office with six counters office accommodation and staff parking full driver facilities
DAFM 45%								Revenue's customs office for driver check in and holding facility for HGV drivers parked up awaiting inspection instructions.	
Revenue 45%								Used by: Revenue, DAFM and HSE	
HSE 10%								Managed by: Revenue	
Yard 2					5,400,500	3,526,456	(1,874,044)	Live animal inspections	<ul style="list-style-type: none"> 24 stables four inspection rooms office accommodation
	Yard 2	Contingency	Jun 2019	Aug 2019	1,786,500	1,026,820	(759,680)		
DAFM 100%	BCP extension	Interim	Jul 2020	Dec 2020	1,114,000	436,136	(677,864)	Used by: DAFM	
	Garda Immigration Building ^e	Interim	Dec 2020	Dec 2021	2,500,000	2,063,500	(436,500)	Managed by: DAFM	
Garda 100%								Existing facility adapted to comply with EU requirements for border control posts handling live animals.	
Yard 3					4,388,000	4,077,818	(310,182)	Customs export office	<ul style="list-style-type: none"> public office with nine counters 30 HGV and ten car parking spaces^f
Revenue 100%	Yard 3	Contingency	Feb 2019	Dec 2020	65,000	116,172	51,172	Used by: Revenue	
	HGV Park	Interim	Jul 2020	Dec 2020	4,323,000	3,961,646	(361,354)	Managed by: Revenue	
								This facility is solely used by Revenue for its customs export functions.	
								From June 2023 Revenue also uses yard 3 for container scanning function.	

Facility/Location and cost apportionment % ^c	Project title		Delivery timeline		Budget ^d	Actual ^d	Variance	Responsibility/Used by	Facilities delivered
	Stage		Commenced	Completion	€	€	€		
Yard 4 <i>Revenue 39.5%</i> <i>HSE 60.5%</i>	Border control post building	Interim	Jul 2020	May 2022	14,690,000	11,082,336	(3,607,664)	Inspection facility for products of non-animal origin Used by: HSE and Revenue Managed by: HSE New inspection facilities building for Revenue and the HSE Environmental Health Service. This facility is used by both Revenue and the HSE for desk-based document checks, physical examination of consignments, product identity checks and HSE sampling.	<ul style="list-style-type: none"> three Revenue inspection bays four HSE (Environmental Health Service) inspection bays office accommodation secured storage
Rosslare Port					1,710,000	1,350,164	(359,836)	Expansion of existing facilities in Rosslare Europort terminal and CVO buildings.	<ul style="list-style-type: none"> additional offices to accommodate Revenue, DAFM and HSE staff — export office
<i>Revenue 100%</i>	Ferry terminal building	Contingency	Feb 2019	Sep 2019	545,000	713,920	168,920		
<i>DAFM 66%</i> <i>Revenue 17%</i> <i>HSE 17%</i>	Central Vehicle Office (CVO) building	Contingency	Feb 2019	Sep 2019	1,165,000	636,244	(528,756)		
Rosslare Port, Kilrane					11,283,000	13,026,570	1,743,570	A four-hectare site, 1.3km from the port, purchased for the development of temporary facilities.	<ul style="list-style-type: none"> inspection facility with five turnout bays live animals' area ambient, chilled and freezer storage detained goods compound 48 HGV parking spaces and staff parking Full driver facilities
<i>DAFM 33.33%</i>	Inspection facility	Contingency	Mar 2019	Nov 2019	3,633,000	3,882,539	249,539		
<i>Revenue 33.33%</i> <i>HSE 33.33%</i>	Border control post building	Contingency	May 2019	Sep 2020	5,600,000	6,669,898	1,069,898		
	Detained goods area	Interim	Feb 2021	Oct 2022	275,000	394,457	119,457		
<i>DAFM 100%</i>	Animal inspection area	Contingency	Aug 2019	Dec 2020	1,050,000	1,394,430	344,430		
	Cattle building	Interim	Aug 2020	Nov 2020	725,000	685,246	(39,754)		

Facility/Location and cost apportionment % ^c	Project title	Delivery timeline		Budget ^d	Actual ^d	Variance	Responsibility/Used by	Facilities delivered	
		Stage	Commenced	Completion	€	€			€
Dublin Airport	BCP building	Contingency	July 2019	Mar 2020	5,970,000	6,495,809	525,809	Existing facility adapted to comply with EU requirements for border control posts handling plant products	<ul style="list-style-type: none"> ▪ inspection facilities for animal products; sanitary and phytosanitary checks and food safety checks; and live animals ▪ office accommodation ▪ ambient, chilled and freezer storage
DAFM 70%									
HSE 30%									
Total					72,479,500	71,186,116	(1,293,384)		

Source: Office of Public Works; Revenue Commissioners; Department of Agriculture, Food and the Marine; and Department of Health

- Notes:
- a Terminal 7 at Rosslare Europort is not included.
 - b Budget and actual costs relate to construction costs and exclude land acquisition costs, quantity surveyor fees, legal and consultancy fees (including civil, structural and mechanical, electrical and plumbing consultancy), VAT and design costs.
 - c The apportionment by agency is based on rates provided by the OPW. The OPW stated that the apportionment changed once the final use for each site became clear.
 - d Budget and actual figures sourced from financial review reports prepared by the quantity surveyor and updated to reflect final account figures provided by the OPW.
 - e The Garda immigration building was 100% apportioned to An Garda Síochána.
 - f Parking facilities are shared by yard 3 and yard 4.

Appendix C Brexit infrastructure project images

Dublin Port



Source: Office of Public Works

Rosslare Kilrane



Dublin Airport



Annex

Annex A

Ports and airports infrastructure — Brexit-related impacts and response (business case)

The '*Ports and airports infrastructure — Brexit-related impacts and response*' report prepared by the Brexit interdepartmental infrastructure group (the BIWG predecessor group) in October 2018 is reproduced below.

PORTS AND AIRPORTS INFRASTRUCTURE – BREXIT RELATED IMPACTS AND RESPONSE

Executive Summary

The interdepartmental group comprising of representatives from Revenue, Department of Agriculture, Food and the Marine (DAFM), Department of Health, the HSE, Department of Transport, Tourism and Sport, the Office of Public Works (OPW), Department of Justice and An Garda Síochána was established in June 2018 to consider the adequacy of current port and airport infrastructure and facilities post-Brexit. This group examined the property and physical infrastructural requirements that would be required to facilitate and support the movement of legitimate trade and in order for Revenue, DAFM and the HSE to carry out any necessary Customs controls and Sanitary and Phytosanitary (SPS) checks at ports and airports on the basis of an orderly withdrawal incorporating a transition period until the end of 2020, i.e. the Central Case scenario.

The group examined the requirements at the main ports (Dublin, Rosslare, Shannon Foynes, Cork and Waterford) and airports (Dublin, Shannon and Cork). The group has determined that infrastructure is required in the short term at Dublin Port, Rosslare Port and Dublin Airport to facilitate the free flow of goods through those locations post-Brexit.

These requirements are subject to the following provisos:

- They are based on current traffic volumes and do not reflect potential behavioural changes post Brexit or changes in traffic volumes.
- They are best estimates in the absence of solid data as to the nature of the product types within trucks / loads - existing goods movements between Ireland and the UK and through the UK to or from Ireland are not the subject of customs declarations
- They do not reflect additional synergy opportunities that may emerge during the detailed design and planning phase.

Facilities are also likely to be required in due course in selected locations at which direct landings of fresh and chilled fish continue to take place from UK vessels, and in Cork Port.

Dublin Port

It is estimated that the additional infrastructure will comprise of a compound to include:

- 33 inspection bays for trucks coming off ships.
- Parking for 270 trucks estimated as an area in excess of 7.5 acres to ensure that trucks awaiting inspection do not halt other port traffic.
- A dedicated Border Control Post (BCP) for live animals
- A public office with 8 counters / hatches and accommodation for 12 staff.

Office accommodation for an additional 144 staff will be required within the port area. This will include hot-desking facilities as it is envisaged that staff will work a 24/7 shift pattern.

A traffic management system including automatic number plate recognition will also be required within the port to manage traffic from the ships directing trucks to the central compound or to the exits depending on the routings.

Rosslare Port

Rosslare Port is not currently designated as a BCP but it is expected that arrangements will be made in this regard in due course.

It is estimated that the additional infrastructure will comprise of a compound to include:

- 13 inspection bays for trucks coming off ships.
- Parking for 35 trucks
- A dedicated BCP for live animals
- A public office with 6 counters / hatches and accommodation for 8 staff

Office accommodation for an additional 90 staff will be required within the port area. This will include hot-desking facilities as it is envisaged that staff will work a shift pattern.

A traffic management system including automatic number plate recognition will also be required within the port to manage traffic from the ships directing to the central compound or to the exits depending on the routings.

Dublin Airport

No additional Revenue requirements were identified as it is envisaged that current facilities are adequate although the working pattern will change to a 24/7 shift work pattern.

A BCP is required for Sanitary and Phytosanitary (SPS) checks. This includes 7 inspection rooms as well as ambient, chilled and freezer storage areas. A live animal BCP is also required, as well as office accommodation for 20 staff.

Next Steps

To have the necessary infrastructure in place for 1 January 2021 based on the central case scenario, it is critical to progress immediately with the necessary procurement, planning and design work. In that regard it is recommended that the OPW should undertake intensified engagement with relevant stakeholders and relevant facilities providers so that the infrastructure requirements detailed in the report can be operationalised by 1 January 2021. As part of that intensified engagement considerations and options as regards delivery and funding models will be developed and will be the subject of specific recommendation in due course.

- **Background**

An interdepartmental group was established in June 2018 to consider the adequacy of port and airport infrastructure and facilities having regard to the regulatory and oversight roles of Revenue, the Department of Agriculture, Food and the Marine (DAFM) and the Health Service Executive's Environmental Health Service (EHS) in relation to the movement of goods and the implementation of the attendant controls and verification checks required for the discharge of those roles. The context for the work of the group is Brexit and its likely impact in terms of required port and airport infrastructure. Representatives from Revenue, Department of Agriculture, Food and the Marine, Department of Health, Health Service Executive's EHS, Department of Transport, Tourism and Sport, OPW, Department of Justice and An Garda Síochána participated on this group and contributed to the report findings and recommendations.

A Government decision of 18 July 2018 noted the extensive work underway across Government Departments on Brexit preparedness and contingency planning and agreed that a coordinated, detailed and costed plan on the staffing, IT, infrastructural and operational requirements for the implementation at ports and airports of the necessary customs controls and Sanitary and Phytosanitary (SPS) checks (hereinafter referred to as official controls), required because of the withdrawal of the UK from the EU, be presented to Government in September. The decision agreed that the 'central case scenario' (an orderly withdrawal that incorporates a transition period until the end of 2020) provides a prudent and reasonable basis on which planning should continue to ensure that the necessary preparations are in place to address the impact of Brexit on an East West basis.

Accordingly, the group considered and evaluated the most likely changes in the operating environment post-2020 and the challenges this presents, from a facilities and infrastructure standpoint, in discharging the regulatory and oversight roles of Revenue, DAFM and the EHS. The group identified and agreed proposals on the precise nature and scale of the new or extended facilities that would be required on a location specific basis.

On 18 September the Government agreed that the planning and preparation work for the implementation of necessary import controls at ports and airports on an East West basis should intensify. It was also agreed that the OPW should undertake intensified engagement with relevant stakeholders in respect of ports and airports, with a view to ensuring that the necessary additional infrastructure becomes operational in a timely manner. The detailed requirements outlined in the annexes to this report provide a basis for that engagement.

The decision noted that a further memorandum will be presented to Government on the 'disorderly' Brexit scenario (exit without agreement on 29 March 2019), with proposals setting out the crisis management approach and any possible temporary solution that could be put in place in relation to import/export controls in that event. In this regard, whilst in principle the facilities described in this document as being required in the central case scenario will also be those required in a disorderly scenario, not all such facilities could be provided between now and 29 March 2019. Consequently, other emergency options are being considered and will feed in to the Memorandum for Government on the disorderly scenario.

- **Overview of relevant Regulatory Controls at Ports and Airports**

Goods movements within the EU

Customs Controls

The EU's Customs Union is defined by Article 28 of the Treaty on the Functioning of the European Union (TFEU). It covers 'all trade in goods', prohibits customs duties on imports and exports and all charges having equivalent effect between member states, and specifies a common customs tariff in MS relations with third countries.

This means that there are no tariffs (charges) on goods moving between Member States. The free movement of goods, is secured through the elimination of customs duties and quantitative restrictions. This was achieved by the principle of mutual recognition of standards whereby goods are certified in one Member State (MS) and this certification is accepted in all MS.

Consequently, goods move freely between MS without the need for customs declarations and associated controls. Instead, movement of goods is monitored for statistical purposes using common IT systems. This information is provided periodically and does not place a heavy burden on trade.

Official Controls / SPS Controls

The Food Safety Authority of Ireland (FSAI), which comes under the aegis of the Department of Health, is the statutory body with national responsibility for co-ordinating the enforcement of food safety legislation in Ireland. It does this through a range of State bodies ('official agencies') which are under service contract with the FSAI, including the HSE, DAFM, Local Authorities, Sea-Fisheries Protection Authority and National Standards Authority of Ireland.

DAFM Controls

Articles 4(2)(a), 26, 27, 114 and 115 of the Treaty on the Functioning of the European Union (TFEU) provide for the free movement of goods between EU Member States in what is termed a 'single market'. This means that no controls are carried out at Irish ports and airports on consignments of live animals, plants, plant and animal products that are entering Ireland from another EU Member State.

EHS Controls

As outlined in the previous paragraph the TFEU provides for the free movement of goods between MS. Therefore, the EHS does not carry out controls at Irish ports and airports on consignments of foods of non-animal origin, food contact materials (e.g. plastics), some composite products, cosmetic products or tobacco related products that are entering Ireland from another MS.

Goods Movement into and out of the EU**Customs Controls**

The movement of goods into and out of the EU is managed using a suite of customs procedures outlined in the Union Customs Code (UCC). Revenue is the competent authority for identifying goods entering the EU via Ireland that require fiscal and non-fiscal controls, including agricultural goods, medicinal products, prohibited and restricted goods. Goods entering from a third country pay a single tariff (Common Customs Tariff) set by the EU. Procedures are standardised across all MS and traders receive equal treatment throughout the EU. Revenue works closely with other relevant Government Departments and agencies to facilitate these controls.

All customs declarations are subject to electronic risk assessment that determines which goods need to be examined for either fiscal or non-fiscal purposes. Approx. 6% of goods are

subject to documentary checks with a further 2% of goods requiring a physical examination.

Controls are normally carried out –

- to establish the origin of the goods,
- to verify the amount of duty that must be paid,
- to check that quota limits have been adhered to,
- to verify supporting documents such as licences and
- to complete the administrative requirements of goods moving under the transit procedure.

If the goods are being moved by a trader who has been authorised by Revenue to use one of the simplifications or special procedures allowed under the UCC, it may be possible to conduct some of these controls away from the point of import.

However, this is not possible where goods are subject to a customs prohibition or restriction, or subject to an import control by DAFM or the EHS.

Official controls (DAFM and EHS)

European legislation requires Member States to carry out official controls, at ports and airports, on consignments of live animals, plants, food of animal and non-animal origin, food contact materials, composite and plant products coming from countries outside the European Union to ensure such goods comply with EU rules and do not pose a risk to public, animal or plant health within the EU.

DAFM controls

DAFM is the competent authority responsible for checks on live animals, animal products, plants and products of plant origin. All consignments must undergo a documentary check. The frequency of identity and physical checks varies depending on the type of goods and the country from which the goods originate.

EHS controls

The EHS is the competent authority for official food controls (including import checks) of Food of Non-Animal Origin (FNAO), food contact materials, and some composite food products coming from outside the EU customs union (T1 products). The HSE EHS also has statutory responsibilities in the case of import controls of cosmetics and tobacco and related tobacco products.

Increased official controls are required due to known and emerging risks (Art. 15.5 of Regulation (EC) No. 882/2004, as implemented by Regulation (EC) No. 669/2009 as amended.

Controls may also be required under Emergency/Safeguard measures (Art. 53 of Regulation (EC) No. 178/2002 and other legislation.

EHS Import controls involve documentary, identity and physical checks. The EU requires inspection of imported products not subject to 'increased' controls based on a risk assessment. The EHS currently carries out document checks on 93% of consignments notified, with an average of 17% receiving a physical exam. Importers of commercial consignments of food products also need to be registered with the relevant competent authority in Ireland for that product.

- **Import Control Facilities**

Import controls involve identity and physical checks at facilities that have been approved by the European Commission. The requirements for those facilities are laid down in EU legislation.

There are currently four main facilities approved for import controls in Ireland. They are located at Dublin Port, Dublin Airport, Shannon Airport and Cork Port. Not all approved facilities can handle all categories of goods.

- The facility at Dublin Port is approved to handle food products of non-animal origin, products of animal origin, plants and plant products (including bulk shipments of wood).
- Dublin Airport is approved to handle food products of non-animal origin, live animals (registered equidae only), plants and plant products; and, although inspections continue to be conducted, the facilities available at present for inspection of food of non-animal origin or of plants or plant products do not meet EU legislative requirements.
- The facility at Shannon Airport is approved to handle live animals (registered equidae only) and products of animal origin.
- The facility at Cork Port is approved to handle bulk shipments of wood.

There are currently no approved facilities at Rosslare, where significant quantities of goods that will require import controls when the UK leaves the EU, are landed. The facilities planned in this report at the locations mentioned above facilitate current trade patterns. If those patterns shift significantly as a result of Brexit there will be a need to consider providing facilities at other locations, but this is outside the scope of this report.

EU rules in relation to a) food and feed safety, and b) governing the regulation of illegal, unreported or unregulated (IUU) fishing, stipulate that direct landings of fresh or chilled fish and fisheries products from third country vessels must be landed in a designated point of entry for such vessels. At present, Killybegs and Castletownbere are the only ports in Ireland with such designation under both systems. It will be necessary post-Brexit to designate

additional locations to facilitate the volumes of direct landings from UK vessels (currently UK vessels may land fish or fishery products (fresh or frozen) in any one of almost 30 fishing ports in the State). DAFM is currently considering such designation.

In addition, there is no facility to handle direct landings of frozen fish or fisheries products from third country vessels in Ireland at present. At least one such facility, i.e. a border control post, will be required post-Brexit to facilitate the necessary EU food and feed safety controls.

- **Locations and Traffic Volume by Location**

The group considered the infrastructure requirements at the following locations:

- Dublin Port,
- Dublin Airport,
- Rosslare Port,
- Shannon Airport,
- Shannon Foynes Port,
- Cork Port,
- Cork Airport, and
- Waterford Port.

Single market rules allow for the movement of goods between Member States with a minimum of administrative burdens. Customs declarations are not required, instead companies provide periodic information for the purposes of statistical analysis. Consequently, calculating the exact number of goods movements between Ireland and the UK is not possible. However, statistical information provided by CSO gives details of overall volumes of goods handled at Irish ports, the type of goods handled etc.

According to the CSO¹ Irish ports handled 53.3 million tonnes of goods in 2017, an increase of 5.2% when compared with 2016. Goods leaving from Irish ports amounted to 17.8 million tonnes in 2017, while a total of 35.5 million tonnes of goods were received in 2017, both increasing by 5.2% when compared with the previous year.

The CSO divides the goods into five traffic categories – liquid bulk, dry bulk, lift-on/lift-off, roll-on/roll-off and break bulk / other goods. The tonnage of goods handled rose in all five traffic categories in 2017, with the largest annual percentage increase in liquid bulk goods (+8.3%) and the smallest in lift-on/lift-off goods (+1.6%).

Dublin Port accounted for 60% of all vessel arrivals in Irish ports and almost half (46.9%) of the total tonnage of goods handled in 2017.

¹ <https://www.cso.ie/en/releasesandpublications/er/spt/statisticsofporttraffic2017/>

Almost three quarters of the total tonnage of goods handled was accounted for by trade with Great Britain & Northern Ireland and other EU countries (41.7% and 32.6% respectively). Roll-on/roll-off traffic accounted for 60% of trade with Great Britain & Northern Ireland. Dry bulk goods and Lift-on/lift-off traffic accounted for 73% of trade with other EU countries, while 80% of trade with Non-European ports was dry bulk goods. This demonstrates that the majority of third country trade consists of large consignments. This is in contrast with the “just in time” business model that operates between Ireland and the UK, as indicated by the high percentage of RoRo trade between the two countries, which will impact significantly on the number of customs and official controls that will be required post-Brexit (it is worth noting that there is currently no facility approved for import checks in the European Union that handles Ro-Ro traffic on the scale envisaged at Dublin Port, and that RoRo traffic presents particular challenges in terms of carrying out import controls, as the business model is built on trucks driving off the ferries and straight out of the port.

The following tables detail the volumes of goods handled and traffic at Irish ports in 2017;

CSO Statistics of Port Traffic 2017						
Table 1 Total tonnage of goods handled classified by category of traffic and region of trade, 2017						
Category of traffic	Region of trade					
	Great Britain & Northern Ireland	Other EU	Non-EU¹	Other ports²	Coastal trade	'000 Total
Liquid bulk						
Liquefied gas	63	32	2	0	1	99
Crude oil	1,124	502	1,772	761	0	4,158
Oil products	4,366	1,002	457	473	881	7,179
Other liquid bulk goods ³	148	279	33	296	19	775
Total	5,701	1,815	2,264	1,530	901	12,211
Dry bulk						
Ores	63	978	108	3,311	-	4,460
Coal	11	62	169	1,667	-	1,908
Agricultural products	234	2,065	243	1,892	107	4,542
Other dry bulk goods ³	1,490	3,505	417	150	334	5,896
Total	1,798	6,610	936	7,020	441	16,805
Lift-on/lift-off traffic (LoLo)						
20 ft containers	161	881	3	16	8	1,069
40 ft containers	865	4,470	10	103	69	5,518
Other containers	1	754	-	-	4	759
Total	1,027	6,106	13	119	82	7,346
Roll-on/roll-off traffic (RoRo)						
Road goods vehicles	5,996	327	-	0	0	6,324
Trade vehicles	18	137	9	2	-	167
Unaccompanied trailers	7,421	1,586	-	0	0	9,007
Total	13,435	2,050	9	3	0	15,497
Break bulk and other goods						
Forestry products	123	61	78	56	1	319
Iron and steel products	143	353	33	17	30	575
Other general cargo ³	40	376	85	51	39	591
Total	305	790	197	124	70	1,486
Total	22,266	17,371	3,419	8,796	1,494	53,345

¹ Trade with ports in European countries that are not members of the E.U.

² Trade with ports in Non-European countries

³ A small amount of data which cannot be coded to individual traffic categories has been included under 'Other' goods.

CSO Statistics of Port Traffic 2017						
Table 2 Total tonnage of goods handled classified by port and category of traffic, 2017						
Port	Category of traffic					'000 Total
	Liquid bulk	Dry bulk	LoLo	RoRo	Break bulk & other goods	
Arklow	-	-	-	-	-	-
Bantry Bay	846	-	-	-	-	846
Castletownbere	-	-	-	-	52	52
Cork	5,548	1,499	1,724	53	144	8,967
Drogheda	33	987	-	-	262	1,282
Dublin	4,285	2,034	5,332	13,324	22	24,996
Dundalk	-	82	-	-	-	82
Dun Laoghaire	-	-	-	-	-	-
Galway	452	92	-	-	60	604
Greenore	-	567	-	-	221	788
Killybegs	-	-	-	-	33	33
Kilrush	-	-	-	-	-	-
Kinsale	-	15	-	-	-	15
New Ross	10	335	-	-	-	345
Rosslare	-	-	-	2,121	45	2,166
Shannon Foynes	1,037	9,966	-	-	280	11,283
Sligo	-	13	-	-	1	14
Tralee Fenit	-	-	-	-	34	34
Waterford	-	1,212	291	-	110	1,612
Wicklow	-	3	-	-	139	142
Youghal	-	-	-	-	82	82
Total	12,211	16,805	7,346	15,497	1,486	53,346

NOTE: These figures do not include direct landings of fish or fishery products.

CSO Statistics of Port Traffic 2017							
Table 3 Details of roll-on/roll-off traffic handled by port, 2017							
Port	Passenger vehicles ¹	Passenger buses	Trade vehicles ²		Freight vehicles/trailers ³		
	Number	Number	Number	Tonnes '000	Loaded		Empty
					Number	Tonnes '000	Number
Received							
Cork	12,866	24	34,282	43	327	2	85
Dublin	263,461	4,730	103,755	100	508,776	7,283	25,196
Rosslare	136,148	1,709	18,643	22	59,537	881	1,630
Total	412,475	6,463	156,680	165	568,640	8,166	26,911
Forwarded							
Cork	12,985	24	1,070	1	372	6	36
Dublin	240,096	6,499	987	0	483,519	5,940	96,403
Rosslare	133,762	1,759	274	0	69,739	1,218	903
Total	386,843	8,282	2,331	2	553,630	7,164	97,342
Total							
Cork	25,851	48	35,352	44	699	8	121
Dublin	503,557	11,229	104,742	100	992,295	13,223	121,599
Rosslare	269,910	3,468	18,917	23	129,276	2,098	2,533
Total	799,318	14,745	159,011	167	1,122,270	15,330	124,253

¹ Includes cars, motorcycles and accompanying trailers/caravans

² Vehicles imported or exported

³ Includes data on 9a) road goods vehicles and accompanying trailers (b) unaccompanied road goods trailers and semi trailers and (c) unaccompanied caravans and other road, agricultural and industrial trailers

NOTE: CSO data provides little by way of information in relation to the products that are in trucks on UK origin ferries docking at Dublin and Rosslare ports. Such information is needed to be able to provide more precise estimates of the number of import checks required, and hence the infrastructure required. To assist DAFM in obtaining more precise information, the four companies that operate ferries between the UK and Dublin and Rosslare, provided copies of the manifests for each of their ferries in a period between August 6th and August 10th. An analysis of these manifests provided more detailed information in relation to the goods on the trucks, although still not a level of precision to allow truly accurate estimates of the level of checks, particularly physical checks, that can take a significant period and as such represent the biggest barrier to efficient traffic flows. The infrastructure estimates for import checks contained in the annexes of this report are based on the information supplied by the four ferry companies. Work is ongoing to further refine this information to, in turn, enable the further refinement of the estimates.

- **Overview of Brexit Impacts**

Brexit changes the landscape for trade between the EU and the UK. The UK will become a third country (non-EU country) and in the absence of a bespoke agreement that provides for no controls, customs and official controls will apply to such trade. Prudent planning requires that plans are based on a worst-case scenario; consequently, the overview of Brexit impacts assumes the implementation of the full set of customs and official controls applying to trade with a third country. Infrastructure requirements set out in the annexes also reflect the worst-case scenario. Implementation of the full set of customs and official controls would impact, from both an administrative and financial perspective, on Government, primary producers and industry.

Currently, all goods entering the customs territory of the EU from a non-EU country are subject to rules, including the requirement to submit customs declarations. All customs procedures must be completed, including the payment of any duties and taxes, before the goods can be released for free circulation.

All goods leaving the customs territory of the EU with a destination of a non-EU country must be placed under the export/re-export procedure. Goods must be covered by a customs declaration and may be subject to customs control.

In addition to the requirement for customs declarations for all goods being exported to or imported from the UK post-Brexit, all goods moving to or from Ireland via the UK will have to move under the customs transit procedure.

Additionally, live animals, plants, food and feed of animal and non-animal origin, food contact materials, composite and plant products will be subject to the same import controls that have already been described earlier for consignments from non-EU countries. This will require consignments to be stopped at the port or airport of arrival for documentary, identity and physical checks, at the frequencies laid down in EU legislation.

There may also be implications for certification requirements for animals, plant and food products being exported to the UK post-Brexit that may have consequent staffing and other implications for relevant Departments and Agencies. However, any additional certification requirements post-Brexit is a matter for decision for the UK Government.

In 2017, Revenue processed 1.5m customs declarations, this could rise to approx. 20m post-Brexit. All declarations were subject to electronic risk analysis with approx. 6% of declarations requiring further controls (both documentary and physical examinations). Controls that might arise from External Transit (goods from third countries entering the EU in another MS and destined for Ireland) are as yet unknown.

- **Key Principles informing the response by Regulators**

Notwithstanding the controls required to safeguard public health and maintain consumer protection, a key Government priority is to facilitate the smooth and efficient movement of legitimate trade and minimise the impact of Brexit on trade and the economy. With this in mind, the group undertook a coordinated approach to planning for infrastructure requirements at ports and airports. The group considered: -

- relevant data on traffic and goods flow through the ports and airports and the potential impact of Brexit
- any Brexit related implications for overall State requirements for the movement of people
- options for phased implementation of new or transition facilities, having regard to the opportunities to minimise infrastructure costs
- ongoing developments in Dublin Port and airport, due for completion Mar/Apr 2019, that do not consider Brexit
- the need to protect the integrity of the Single Market while using all opportunities for flexibility as allowed under EU regulations

- **Infrastructure Assessment and key requirements**

Each Department has considered the existing facilities at the locations identified in section 3 and their individual requirements in a post-Brexit environment. The current facilities are not sufficient to handle the anticipated increase in volumes and number of controls that will be required once the UK is no longer an EU Member State. The current layout at ports and airports does not easily allow for co-location of facilities or shared use facilities for State Agencies. Consequently, significant redevelopment and enhancement of existing facilities will be required.

Port Infrastructure Requirements

The group has agreed a high-level concept to best facilitate the movement of goods through ports, including ensuring efficiencies in terms of the controls that may be required on goods arriving at ports on UK ferries. The proposed system will draw on information provided by traders through Revenue's existing IT systems, as well as that provided to meet legislative obligations for the advance notification of consignments requiring import checks, in order to risk-analyse trade movements and identify consignments where controls are required. In the central case scenario, goods requiring import checks would be required to drive to a central control compound located within the port confines. This system is capable of being deployed at any port with the exact infrastructural requirements subject to scalability depending on traffic volumes. Examples of potential volumes of traffic and the controls that may be required are documented at Annex 5.

Infrastructure requirements include: enhanced road layout and markings; access to and from a central control compound situated within the confines of the port; parking space for significant volumes of vehicles; high quality broadband lines; turnout sheds; examination bays; office facilities; and inspection and storage rooms that meet EU legislative requirements. Detailed location specific requirements are listed in the Annexes.

Dublin Port Company are in the process of redeveloping Dublin Port to cater for the increase in traffic growth over the past number of years. Those plans, however, do not reflect the range of customs and official controls that will be required post-Brexit. The detailed requirements for State facilities in Dublin Port to efficiently and effectively manage the changed trading environment post-Brexit are set out in Annex 1.

Based on an assessment of the type of product currently transported via Rosslare Port it is anticipated that Rosslare will need to be designated as a Border Control Post. The detailed requirements for State facilities in Rosslare Port to efficiently and effectively manage the changed trading environment post-Brexit are set out in Annex 2. Initial designs are for the State facilities at Rosslare to be located to the west of the current facilities. Separate to the requirement for these facilities, is the need for a new access link road to the Harbour that will avoid the current N25 route through the town and which would link directly to the new facilities. This new section of road will ultimately act as the link road between the Harbour and the proposed upgrade to the Oilgate to Rosslare Harbour section of the N11. Preliminary design works and costings have been completed for the link road and further progress is subject to a decision to proceed and an associated budget.

Similarly - and even though Dublin Port and Rosslare account for almost all Ireland-UK trade - it is considered prudent that Brexit preparedness plans include provision for an upgraded import control facility at Cork Port. Cork Port is already approved to inspect timber and timber products, and in the course of its redevelopment plans has approached DAFM with a proposal to include facilities for other products. While the Department is engaging with the Port, it is too early at this stage to provide a detailed set of requirements other than stating that the current forestry arrangements must be maintained.

Shannon Foynes has been mentioned as a possible alternative for bulk imports such as animal feeding stuffs currently entering the EU through Derry and Belfast for processing in Ireland. If the port successfully attracts this trade, DAFM will require import control facilities at the port. However, the group has determined that there are no infrastructure requirements for Shannon Foynes port at this time.

There is no indication that Waterford port requires additional facilities at this time. However, it is open to Waterford port or any other port who wishes to, to build a facility that would enable them to handle goods that require DAFM/EHS checks.

Killybegs and Castletownbere are currently designated ports of entry for direct landings of fresh and chilled fish from third country vessels. It is likely that these ports will require infrastructure upgrades to handle the additional volumes from UK vessels post Brexit. Other ports will also require such designation depending on the desire of UK boats to continue to land fish in Irish ports. Separately, there is a need for a new border control post to handle direct landings of frozen fish or fishery products (most of this trade is currently based in the Irish Sea and will likely require a new border control post at a fishing port on the east coast). However, these locations are outside the scope of this report and consequently no recommendations as to potential infrastructure requirements at these locations have been made by this group.

Airport Infrastructure Requirements

The infrastructure challenges at airports are not as acute as those at ports due to the volumes involved. It is also extremely difficult to assess whether Brexit will result in additional trade flows through airports in Ireland.

In the context of the current facilities available at Dublin Airport, it is worth noting that whilst consignments of animal products, plants and plant products as well as food of non-animal origin continue to arrive and be examined at Dublin Airport, the facilities at the airport for checking such consignments do not meet the requirements set out in EU legislation. There is, therefore, a need to build a facility to deal with current trade flows. Based on the information available today, it is expected that such a facility would be sufficient to deal with the post-Brexit scenario in the short to medium term. Please see Annex 3 for detailed requirements.

Based on information currently available, it is not expected that any increase in facilities will be required at any other airports in Ireland.

- **Estimated Costs**

Resources – staff and IT

Customs – the table below sets out Revenue’s estimated additional expenditure requirements for the years 2019, 2020 and 2021 to cater for the Brexit central case scenario. Revenue estimates that €17.10m is required in 2019 to deliver on the Government’s decision to intensify preparedness for Brexit. This estimate covers both pay and non-pay, including Revenue IT developments. The figure for 2020 is estimated at €27.77m and for 2021 at €32.82m.

	2019	2020	2021
Additional Pay Costs	€10.80m	€21.55m	€30.32m
Staffing Number Increase	270	330	0
Non-pay Costs	€6.30m	€6.22m	€2.50m
Total	€17.10m	€27.77m	€32.82m

The non-pay costs primarily refer to IT developments and IT infrastructure. All imports from and exports to the UK will require customs declarations. Revenue’s ICT systems will need to be enhanced to deal with the increased volume of documents and requests for clearance. Work has commenced on ensuring that the Revenue ICT systems have the capacity for this increase but additional ICT funding of €10m between now and 2021 will be required to enhance the range of customs and transit systems to meet the significant increased volume of activity and minimise disruption of trade. Other non-pay costs total €2.5m over the three years and include such items as, container scanners, detection technology, dogs and vehicles.

DAFM – a figure of just over €16 million has been estimated by DAFM for full-year staffing costs (including PRSI and pension costs) associated with new import control requirements arising from Brexit, including those in relation to fisheries. Initial costs in 2019 are expected to be in the order of €2.25 million and €8.8 million in 2020. A further estimated €5.8 million will be required for investment in IT infrastructure on a once-off basis over the period 2019-2021, inclusive.

FSAI

The FSAI’s management oversight role in official controls is referenced previously. Brexit raises implications for the Authority and it has indicated that it will require additional resources to carry out work arising from Brexit.

EHS

An additional €8.5 million approximately has been estimated by HSE EHS for full-year staffing costs (an additional 170 WTEs over three years) associated with new import control requirements arising from Brexit. Furthermore, an additional €1.25 million approximately has been estimated by HSE EHS for full-year staffing costs (an additional 24 WTEs over three years) associated with export certification requirements arising from Brexit. Regarding IT infrastructure for HSE EHS, an assessment of IT infrastructure needs has still to be costed; however, it would be prudent to explore the potential for introducing shared IT infrastructure across the relevant Departments/Agencies.

Inspection Fees (DAFM and EHS)

EU Regulations require Member States to collect fees for the performance of certain official controls on goods entering the EU. There may, therefore, be significant recovery of the cost of control, with Member States given the option to apply flat fees or to calculate the charges based on the cost of conducting controls.

Infrastructure

Estimated physical infrastructure costs are still being determined, and there will be a need to make further provision for additional facilities that will be required at other port locations yet to be decided upon.

• Recommendations/Conclusions

The group has determined that infrastructure is required in the short term at Dublin Port, Rosslare Port and Dublin Airport to facilitate the free flow of goods through those locations post-Brexit. The detailed requirements are set out in the annexes to this report. In the case of Cork Port, further engagement with the Port is required in relation to its request before a detailed set of requirements can be finalised. Facilities will also be required in selected locations, yet to be confirmed, at which direct landings of fresh and chilled fish continue to take place from UK vessels.

The group recommends that OPW should undertake intensified engagement with relevant stakeholders to ensure the infrastructure requirements detailed in this report are operationalised in a timely manner.

Annex 1 – Dublin Port Requirements

Stage	Requirement	Assumption	Area Required
0.0.0 Disembarkation			
	Disembarkation Point	AGS to provide details	TBC
1.0.0 Central Control Compound			
1.1.0 Documentary Check			
	Truck Parking	Dublin Port Company have Indicated that approx. 2.5 acres (10,117 sqm) would be required to accommodate 90 trucks i.e. 113 sqm per truck.	270 trucks @ 113sqm per truck approx. = 30,510sqm (7.5 acres)
	Public Office (Facility to accept cash/card is required)	8 hatches based on Rosslare Harbour Trade Facilitation Office (2017)	36 sqm
	Staff - Back Office	12 staff @ 12 sqm per person	144 sqm
	Driver Facilities	4 Unisex Accessible WC's & lobby space	40 sqm
	Utility / Equipment Store	To be confirmed if required	TBC
1.2.0 Seal Check			
	Truck Parking	As above	included in figure above
	Forecourt Style Structure & raised concrete platforms	Raised concrete platforms for staff to perform visual check of truck exterior, 4 trucks at a time.	Forecourt style structure (c. 22m x 18m x 6m high) with 4 raised concrete platforms (c. 18m x 2.5m x 1m high)
	Method for reaching high seals to be defined	Mechanical solution and accommodation for specified solution to be confirmed	
1.3.0 Physical Check			
	Truck Parking	As above	included in figures above
1.3.1 Revenue	4 Turnout Sheds including loading bays with dock levellers into which trucks can back up for Revenue officers to decant and inspect/store contents, interview rooms, office, locker and changing rooms. Turnout sheds to incorporate mechanism for examining cars and vans.	Based on proposed plans for Rosslare Turnout Sheds (2018)	1,440 sqm
1.3.2 DAFM	22 Inspection Bays	20 Truck Inspection Bays & 2 Outturn Bays for curtainloaders and smaller vehicles	
	Unloading bays and / or areas for means of transport other than containers (Environmental controls TBC)	70sqm x 22 bays	1,540sqm
	Storage* - Temperature controlled	70sqm x 22 bays	1,540sqm
	Storage* - Ambient	35sqm x 22 bays	770sqm
	Inspection Rooms	25sqm x 22 bays	550sqm
	Sanitary / Welfare / Changing Rooms / Lockers	Based on proposed plans for Rosslare Turnout Sheds (2018)	250sqm
1.3.3 EHS	6 Inspection Bays		
	Unloading bays and / or areas for means of transport other than containers (Environmental controls TBC)	70sqm x 6 bays	420sqm
	Storage* - Temperature controlled	70sqm x 6 bays	420sqm
	Storage* - Ambient	35sqm x 6 bays	210sqm
	Inspection Rooms	25sqm x 6 bays	150sqm
	Sanitary / Welfare / Changing Rooms / Lockers	Based on proposed plans for Rosslare Turnout Sheds (2018)	70sqm

Dublin Port Requirements continued

1.3.4 DAFM Forestry	Warehouse	Based on DAFM advice	360sqm
1.3.5 An Garda Síochána	1 Turnout Shed identical to that proposed for Revenue	Based on proposed plans for Rosslare Turnout Sheds (2018)	360sqm
1.3.6 Staff Office	Combined office	144 staff @ 12 sqm per person	1,728sqm
	Including staff facilities e.g. lockers, washroom/shower facilities, break room, canteen etc. Assumption that locker rooms, break rooms etc could be shared among all agencies.	Staff breakdown: DAFM 60 staff [Figure comprising 16 admin 9-5 staff, 156 shift work staff (39 inspection staff over 4 shifts) This figure includes 20 forklift drivers.] EHS 34 staff [Figure comprising 34 hot desks for Admin/EHOs, based on 24 hour working] Revenue 50 staff [hot desks to support 3 shifts across a 24/7 pattern with approx. 17 staff per shift]	
1.4.0 Live Animal BCP			
	Equine BCP	Based on an existing BCP in another member state. Provides two loading bays, capacity for up to 36 horses spread across 2 stables.	580 sqm
	Live animals other than equidae and ungulates	Based on an existing BCP in another member state. Provides two loading bays. Proposed facility is three times the area of the template BCP.	370 sqm
	Staff - Back Office TBC**	12 staff @ 12 sqm per person	144sqm (TBC)
1.5.0 Live Animal Export Facility			
	Facility to conduct welfare checks on animal transportation	DAFM to provide specifications	TBC
2.0.0 Detained Goods Storage			
	Secure space to detain 15 x 40 foot containers and space to unload and detain goods within a warehouse. Temperature control tbc.	Area TBC	TBC
3.0.0 Exit Toll Booths			
	2 standard raised toll booths to monitor vehicle entry into state	2 no. booths (c. 2m x 2m x 2.5m high) on raised concrete platforms (c. 1m high)	
4.0.0 Staff Car parking	Adequate car parking facilities required for staff.	Number of spaces to be provided to be confirmed.	TBC
5.0.0 Export Truck Parking	Adjacent to New Customs House	Number of spaces to be confirmed.	TBC

Notes:			
*The provisions for storage rooms are linear calculations based on the numbers of bays and do not take into account potential efficiencies which may be achievable, for example the separation of temperature controlled and ambient products into dedicated areas and corresponding bays.			
**This requirement is dependant on the relative location of the live animal BCP to the product BCP.			

Annex 2 – Rosslare requirements

Stage	Requirement	Assumption	Area Required
0.0.0 Disembarkation			
	Disembarkation Point	AGS to provide details	TBC
1.0.0 Central Control Compound			
1.1.0 Documentary Check			
	Truck Parking	Dublin Port Company have indicated that approx. 2.5 acres (10,117 sqm) would be required to accommodate 90 trucks i.e. 113 sqm per truck	35 trucks @ 113sqm per truck approx. = 3,955sqm (1 acre)
	Public Office (Facility to accept cash/card is required)	6 hatches based on Rosslare Harbour Trade Facilitation Office (2017)	27 sqm
	Staff - Back Office	8 staff @ 12 sqm per person	96 sqm
	Driver Facilities	2 Unisex Accessible WC's & lobby space	20 sqm
	Utility / Equipment Store	To be confirmed if required	TBC
1.2.0 Seal Check			
	Truck Parking	As above	included in figure above
	Forecourt Style Structure & raised concrete platforms	Raised concrete platforms for staff to perform visual check of truck exterior, 2 trucks at a time.	Forecourt style structure (c. 11m x 18m x 6m high) with 2 raised concrete platforms (c. 11m x 2.5m x 1m high)
	Method for reaching high seals to be defined	Mechanical solution and accommodation for specified solution to be confirmed	
1.3.0 Physical Check			
	Truck Parking	As above	included in figures above
1.3.1 Revenue	3 Turnout Sheds including loading bays with dock levellers into which trucks can back up for Revenue officers to decant and inspect/store contents, interview rooms, office, locker and changing rooms. Turnout sheds to incorporate mechanism for examining cars and vans.	Based on proposed plans for Rosslare Turnout Sheds (2018)	1,080 sqm
1.3.2 DAFM	8 Inspection Bays	6 Truck Inspection Bays & 2 Outturn Bays for curtainsiders and smaller vehicles	
	Unloading bays and/or areas for means of transport other than containers (Environmental controls TBC)	70sqm x 8 bays	560 sqm
	Storage* - Temperature controlled	70sqm x 8 bays	560 sqm
	Storage* - Ambient	35sqm x 8 bays	280 sqm
	Inspection Rooms	25sqm x 8 bays	200 sqm
	Sanitary / Welfare / Changing Rooms / Lockers	Based on proposed plans for Rosslare Turnout Sheds (2018)	135 sqm
1.3.3 EHS	2 Inspection Bays		
	Unloading bays and/or areas for means of transport other than containers (Environmental controls TBC)	70sqm x 2 bays	140sqm
	Storage* - Temperature controlled	70sqm x 2 bays	140 sqm
	Storage* - Ambient	35sqm x 2 bays	70 sqm
	Inspection Rooms	25sqm x 2 bays	50 sqm
	Sanitary / Welfare / Changing Rooms / Lockers	Based on proposed plans for Rosslare Turnout Sheds (2018)	45 sqm

Rosslare Requirements continued

1.3.4 DAFM Forestry	Warehouse (TBC)	Based on DAFM advice (TBC)	360sqm (TBC)
1.3.5 Staff Office	Combined office	90 staff @ 12 sqm per person	1,080 sqm
	Including staff facilities e.g. lockers, washroom/shower facilities, break room, canteen etc. Assumption that locker rooms, break rooms etc could be shared among all agencies.	Staff breakdown: DAFM 44 staff EHS 6 staff Revenue 40 staff (Figure comprising 23 permanent desks and 17 hot desks).	
1.4.0 Live Animal BCP			
Figures are as per Dublin Port Live Animal BCP as discussed with DAFM. Specific discussions necessary for Rosslare Port Live Animal BCP	Equine BCP	Based on an existing BCP in another member state. Provides two loading bays, capacity for up to 36 horses spread across 2 stables.	580 sqm
	Live animals other than equidae and ungulates	Based on an existing BCP in another member state. Provides two loading bays. Proposed facility is three times the area of the template BCP.	370 sqm
	Ungulates	Based on an existing BCP in another member state. Provision of loading bay, handling facilities and capacity for housing.	125 sqm
	Staff - Back Office TBC**	12 staff @ 12 sqm per person	144sqm (TBC)
1.5.0 Live Animal Export Facility			
	Facility to conduct welfare checks on animal transportation	DAFM to provide specifications	TBC
2.0.0 Detained Goods Storage			
	Secure space to detain 8 x 40 foot containers and space to unload and detain goods within a warehouse. Temperature control tbc.	Area TBC	TBC
3.0.0 Exit Toll Booths	2 standard raised toll booths to monitor vehicle entry into state	2 no. booths (c. 2m x 2m x 2.5m high) on raised concrete platforms (c. 1m high)	
4.0.0 Staff Car parking	Adequate car parking facilities required for staff.	Number of spaces to be provided to be confirmed.	TBC

Notes:

*The provisions for storage rooms are linear calculations based on the numbers of bays and do not take into account potential efficiencies which may be achievable, for example the separation of temperature controlled and ambient products into dedicated areas and corresponding bays.

**This requirement is dependant on the relative location of the live animal BCP to the product BCP.

Annex 3 – Dublin Airport Requirements

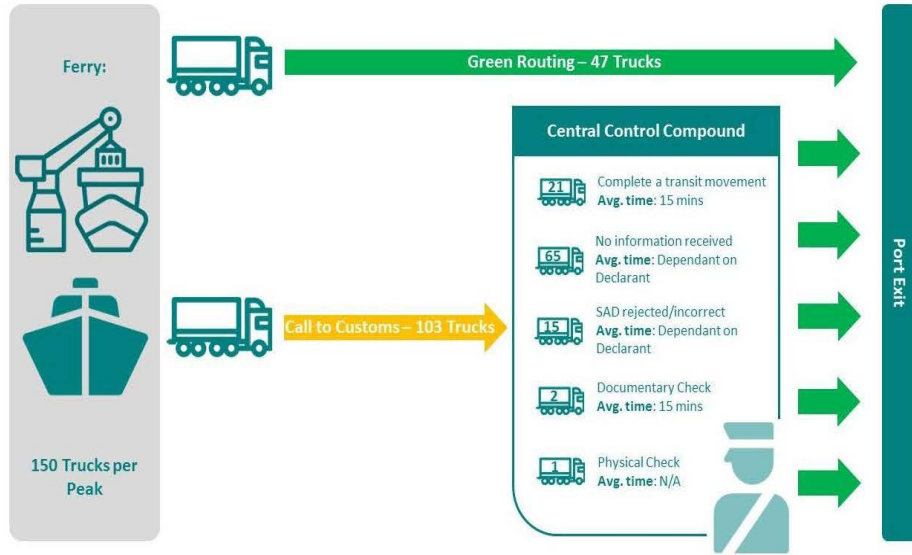
Stage	Requirement	Assumption	Area Required
1.0.0 Documentary Check			
	Waiting Area	Numbers to be confirmed	TBC
	Public Office	Number of hatches to be confirmed	TBC
	Staff - Back Office	Number of staff to be confirmed	TBC
	Public Facilities	Unisex Accessible WC's & lobby space. Number to be confirmed	TBC
	Utility / Equipment Store	To be confirmed if required	TBC
2.0.0 Physical Check			
2.1.1 Revenue	No additional space requirements.		
2.2.1 DAFM & HSE (Horticulture, Plant Health & HSE Requirements)	Unloading Area (Environmental controls TBC)	Approximate area based on Dublin Airport BCP Sketch (April 2018)	70sqm
	Storage (PH) - Freezer	30sqm x 1	30sqm
	Storage (PH) - Chilled	25sqm x 1	25sqm
	Storage (shared**) - Chilled storage unit to accommodate dollies with airline pallets of products	100sqm x 1	100sqm
	Storage (shared**) - Chilled & Freezer (Shelving required)	50sqm x 1	50sqm
	Storage (shared**) - Chilled & Freezer (Shelving required)	25sqm x 1	25sqm
	Storage - Ambient (Pallet stacking required)	30sqm x 1	30sqm
	Storage - Ambient (HSE)	Ambient storage area for stacking of 20 pallets	TBC
	Inspection Rooms***	20sqm x 5	100sqm
	Sanitary / Welfare / Changing Rooms / Lockers	Approximate area based on Dublin Airport BCP Sketch (April 2018)	40sqm
2.2.2 DAFM Products of Animal Origin (Human consumption)	Unloading Area to accommodate consignments arriving on pallets.	Approximate area based on Dublin Airport BCP Sketch (April 2018)	70sqm
	Storage - Freezer	20sqm x 1	20sqm
	Storage - Chilled	20sqm x 1	20sqm
	Storage - Ambient	20sqm x 1	20sqm
	Inspection Room	20sqm x 1	20sqm
	Sanitary / Welfare / Changing Rooms / Lockers	Approximate area based on Dublin Airport BCP Sketch (April 2018)	40sqm
2.2.2.b DAFM Products of Animal Origin (Non-human consumption)	Unloading Area to accommodate consignments arriving on pallets.	Approximate area based on Dublin Airport BCP Sketch (April 2018)	70sqm
	Storage - Freezer	20sqm x 1	20sqm
	Storage - Chilled	20sqm x 1	20sqm
	Storage - Ambient	20sqm x 1	20sqm
	Inspection Room	20sqm x 1	20sqm
	Sanitary / Welfare / Changing Rooms / Lockers	Approximate area based on Dublin Airport BCP Sketch (April 2018)	40sqm
2.2.3 DAFM Forestry	Access to an area under cover of ambient temperature will be required for inspections. Access to office space and shared facilities will be required.	Area TBC	TBC

Dublin Airport Requirements continued

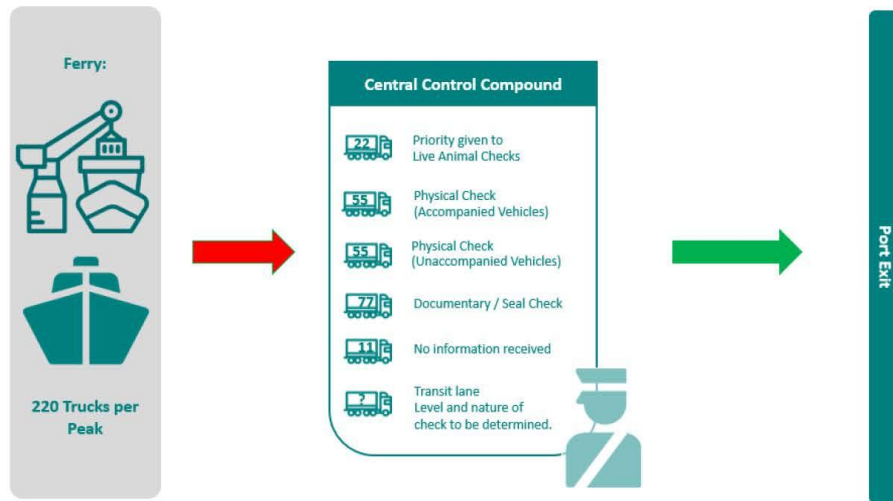
2.2.4 DAFM Live Animal BCP	Equine BCP - Existing facility (Airside) to be retained. DAFM to confirm existing facility meets additional Brexit requirements.	TBC	TBC
	Live animals other than equidae	Unloading area (approx.)	70sqm
		Inspection Room	20sqm
		Storage Room for fish/exotic animals	20sqm
		2 no. Kennels for dogs (15sqm each)	30sqm
		1 no. Kennel for cats/other	20sqm
		Storage for equipment, cleaning, PPE	15sqm
	Sanitary / Welfare / Changing Rooms / Lockers	Approximate area based on Dublin Airport BCP Sketch (April 2018)	40sqm
	Access to offices and shared ancillary services will be required.		
	Standing area for chest freezer, bins and services	TBC	TBC
3.0.0 Staff Office			
	Combined office	20 staff @ 12 sqm per person	240sqm
	Including staff facilities e.g. lockers, washroom/shower facilities, break room, canteen etc. Assumption that locker rooms, break rooms etc could be shared among all agencies.	Staff breakdown: DAFM - 12 staff [Figure as per DAFM briefing for new BCP 30 June 2017] HSE - 8 staff [Figure as per HSE estimate] Revenue - No additional staff accommodation required	
	Storage (DAFM requirement to hold files securely on site for a 3 year period). Volume of on site storage to be confirmed.	Approximate area based on Dublin Airport BCP Sketch (April 2018)	50sqm (TBC)
4.0.0 Detained Goods Storage			
	Trade facilitation work is currently conducted at transit sheds located within the confines of the airport and at temporary storage facilities (TSF) near the airport. Additional storage capacity and a system to transport goods requiring control from transit sheds to a control facility is needed.	Area TBC	TBC
Notes:			
*This document sets out the specifications for the provision of state inspection facilities at Dublin Airport in relation to Department of Agriculture Food and the Marine (DAFM) and the Health Service Executive (HSE) to enable them to meet their requirements under EU and National legislation and the new Official Controls Legislation (EU) 2017/625 by the date of application of 14 December 2019. It excludes the equine inspection facilities which are located elsewhere in the Airport. State inspection facilities must be located in the airport and within Customs control. These requirements are not related to, and predate, the Brexit Decision in the UK.			
** 'Shared' = Horticulture & Plant Health, Pesticide Divisions of DAFM and the HSE. Shared storage space to provide for physical separation between different food groups to prevent cross contamination.			
*** Two dedicated DAFM Plant Health inspection rooms, one dedicated HSE inspection room and two shared** inspection rooms. Inspection 'clean' rooms specification as per regulations to prevent cross contamination.			

Annex 5

Potential customs controls per peak time at Dublin Port:



Potential DAFM controls per peak time at Dublin Port:



Potential EHS controls per day at Dublin Port:

