



Questions and Answers: political agreement in principle on the Windsor Framework, a new way forward for the Protocol on Ireland / Northern Ireland

Brussels, 27 February 2023

INTRODUCTION

What is the Protocol on Ireland/Northern Ireland and what was the issue?

The Protocol on Ireland/Northern Ireland ('Protocol') is an integral part of the European Union – United Kingdom Withdrawal Agreement. After long and intensive negotiations, the EU and the UK agreed the Protocol in 2020 to protect the 1998 Good Friday (Belfast) Agreement, avoid a hard border on the island of Ireland, and ensure the integrity of the EU Single Market.

The Protocol entered into force on 1 February 2020, with all its provisions applying since 1 January 2021.

The Commission has from the beginning shown genuine understanding for unforeseen practical challenges in the operation of the Protocol, affecting the everyday lives of people and businesses in Northern Ireland.

Over the past months, the European Commission and the UK government have therefore worked intensively together to find joint solutions in response to these challenges. Only joint solutions can ensure **lasting certainty and predictability for all communities** in Northern Ireland.

What solutions have you found?

A political agreement in principle between the European Commission and the UK government has been reached on the Windsor Framework. This constitutes a comprehensive set of joint solutions to address, in a definitive manner, the real-life concerns of all communities in Northern Ireland, while protecting the integrity of the EU Single Market.

The solutions have been found **within the framework of the Withdrawal Agreement**, of which the Protocol is an integral part.

These practical and sustainable solutions mark a new way forward on the Protocol and ensure legal clarity and predictability for people and businesses in Northern Ireland. The solutions strike the right balance between flexibilities and effective safeguards for the protection of the EU Single Market. They rest primarily on new data sharing agreements, arrangements on customs, agri-food, medicines, VAT and excise, State aid, as well as specific instruments designed to ensure that the voices of people of Northern Ireland are better heard on specific issues particularly relevant to communities.

What does this mean for people and businesses in Northern Ireland?

The new arrangements mean that moving goods from Great Britain to Northern Ireland will now be vastly simplified, benefitting citizens and businesses in Northern Ireland alike. At the same time, they will continue to benefit from their unique access to the EU Single Market for goods.

For example, in the area of customs, trusted traders will enjoy **smoother processes** when transporting goods for end use in Northern Ireland. In the area of agri-food, simplified documentation will facilitate the movement of retail foods for end consumers in Northern Ireland. The application of UK public health standards for such goods will mean that people in Northern Ireland will have access to the same foods as in the rest of the UK. Chilled meats, such as sausages, will now also move easily to Northern Ireland.

A solution has been found to allow people to **travel with their pets** from Great Britain to Northern Ireland, on the basis of a simple document.

A way was also found for **plants, shrubs, trees and seeds** to be able to move into Northern Ireland, supporting garden centres and farming.

Recognising the valuable insight that stakeholders can offer on Northern Ireland's unique circumstances, the European Commission and the UK government have agreed to establish regular engagement with Northern Ireland stakeholders, including civil society and businesses. These arrangements will also provide for a new emergency brake mechanism - **the Stormont Brake** - to allow the UK government, at the request of 30 Members of the Legislative Assembly in Northern Ireland, to stop the application of amended or replacing legal provisions that may have a significant and lasting impact specific to the everyday lives of communities in Northern Ireland. This mechanism would be triggered under the most exceptional circumstances and as a matter of last resort, in a very well-defined process set out in a Unilateral Declaration by the UK.

Taken together, these joint solutions **will ensure that the voices of people in Northern Ireland are better heard** when it comes to the operation of the Protocol. Importantly, the new way forward will give people and businesses in Northern Ireland much needed legal clarity, certainty and predictability.

Did you renegotiate the Protocol?

The Windsor Framework has been fully carried out within the framework of the Withdrawal Agreement, of which the Protocol is an integral part. Article 164 of the Withdrawal Agreement provides that the Joint Committee can adopt decisions to correct errors, to address omissions or other deficiencies, or to address situations unforeseen when the Withdrawal Agreement was signed. The possibility to amend the Protocol in this way can only be done for a period of four years after the end of the transition period (i.e. until end 2024).

All new arrangements fall within this pre-established framework.

What does this mean for cooperation in other areas?

The EU seeks to have a strategic, enduring and mutually beneficial partnership with the United Kingdom. This Windsor Framework will help turn a page in EU-UK relations and reinforce our partnership in the face of shared geostrategic challenges. **Both sides are ready to fully exploit the potential of the Trade and Cooperation Agreement** – the cornerstone of our future bilateral relations.

SOLUTIONS FOR AGRI-FOOD

What solutions have you found regarding the movement of agri-food retail goods between Great Britain and Northern Ireland?

The EU and UK have agreed on new and simplified rules and procedures for the entry into Northern Ireland from Great Britain of certain agri-food retail goods where the goods are sent for final consumption in Northern Ireland:

- Use of a general single certificate for mixed loads of agri-food goods;
- Identity checks drastically reduced: down to 5% when all safeguards are in place (more below). Physical checks to be carried out on a risk basis and intelligence-led approach;
- Application of UK public health standards (e.g. level of additives in food) to goods moved for end consumption in Northern Ireland. Previously prohibited chilled meats, such as sausages, are now allowed;
- Removal of certificates for organics and wine;
- Possibility to move goods originating in the rest of the world to Northern Ireland through Great Britain when UK conditions are identical to EU ones (specific list of products, including New Zealand lamb and vegetables).

What about seed potatoes and plants for planting and agricultural machinery?

The Commission and the UK government have found a solution for certain plants for planting and agricultural or forestry machinery to move to Northern Ireland from other parts of the UK, on the basis of a special plant health label.

A solution has also been found to allow seed potatoes, previously prohibited, to be moved from Great Britain to Northern Ireland. Seed potatoes should bear a plant health label, be dispatched by authorised operators and be subject to inspections.

What about pets?

People will be able to travel with their pets between Great Britain and Northern Ireland in an easier way. A simple pet travel document and a declaration by the owner that the pet will not go to the EU will suffice. Pets from Northern Ireland, moving to Great Britain and then back to Northern Ireland,

need only to be identified by a microchip.

What are the safeguards to protect the EU Single Market in the area of agri-food?

Several safeguards have been agreed to protect the integrity of the EU Single Market:

- The UK is constructing operational SPS Inspection facilities and provide EU representatives with access to relevant UK IT databases.
- Labelling "not for EU" will ensure that products remain in Northern Ireland and do not undermine public health and consumer protection in the EU Single Market.
- Identity checks will be progressively reduced as the labelling requirements are fully completed (more below).
- Monitoring of the movement of retail goods, traceability and listing of the dispatching and receiving authorised establishments.
- Possibility to suspend partly or fully the facilitations to address specific problems or systematic failures of compliance with the new arrangements.

Is the UK now building permanent SPS Inspection Facilities?

The UK announced in December that it will construct permanent SPS Inspection Facilities. The Commission and the UK government have agreed on a gradual deployment of SPS Inspection Facilities: 1 October 2023 for the delivery of enhanced facilities and 1 July 2025 for the delivery of final facilities.

What has been agreed on labelling?

'Not for EU' labelling is a very important safeguard to protect the EU Single Market. The Commission and the UK government have agreed on requirements for the labelling of agri-food retail goods at different levels: individual, box, shelf signs and posters. The purpose is to inform consumers that those retail goods are not for the EU, rather only intended for sale to the final consumers in Northern Ireland. This will also ensure the traceability of these retail goods.

For example, from 1 October 2023, prepacked meat and fresh milk will be individually labelled. Goods sold loose need only to be labelled at box level (e.g. apples) and easily visible signs would need to be placed next to the price tag on the shelves in the supermarkets. Posters would also be needed, placed in the supermarkets so that consumers know that the goods are not for EU. In order to minimise supply chains difficulties, it was agreed that labelling would be introduced gradually. As of 1 July 2025, all retail goods (other than goods sold loose) will be individually labelled except those not subjected to official controls at border control posts in the EU (e.g.: confectionery, chocolate, pasta, biscuits, coffee, tea, liqueurs, canned fruit and vegetables, ketchup and similar shelf-stable products).

What are the rules for official controls and checks under the simplified requirements and procedures?

From 1 October 2023, the frequency rate of identity checks will be down to 10% of all consignments of retail goods. That frequency rate will be further reduced to 8% by 1 October 2024 when all milk and dairy products are individually marked. From 1 July 2025, that frequency rate will be furthermore reduced to 5% of all consignments of retail goods – this is when all retail goods are individually marked.

In addition, physical checks will be carried out in conjunction with those identity checks using, in particular, a risk-based and intelligence-led approach.

Documentary checks will be carried out on all the general certificates accompanying the consignments of retail goods. These checks can be performed remotely and electronically.

Is this a dual regulatory regime for foods?

There is no dual regulatory regime. While UK public health standards will apply to goods entering Northern Ireland from Great Britain, EU requirements for animal health and plant health remain fully in place. This is necessary to prevent any risk of transmissible diseases on the island of Ireland and such diseases spreading to other parts of the EU Single Market.

Why are you accepting UK standards in the area of public health?

The Commission and the UK government have agreed that in the area of public health (e.g. food additives), UK standards can apply to those prepacked retail goods entering Northern Ireland from other parts of the UK, provided they are for final consumption in Northern Ireland. This is important in order to allow the same retail foods to be placed on the market in Northern Ireland as in the rest

of the UK.

The UK is responsible for the protection of its citizens' health. Waiving these requirements does not increase the risk to public health in the EU Single Market as the Commission is putting in place robust safeguards, including labelling and monitoring of those retail goods, preventing onward movement into EU Member States.

The UK has committed to reinforce its **market surveillance and enforcement activities** to ensure businesses' compliance with the new rules.

While UK public health standards will apply in Northern Ireland, EU rules on plant and animal health will continue to fully apply, in order to prevent the movement of transmissible animal and plant diseases to the EU Single Market

What is the status of the UK requests for authorisation of high-risk plants to move into Northern Ireland?

Following a positive opinion by the European Food Safety Agency for two tree varieties (*Ligustrum delavayanum* and *Ligustrum japonicum*), the Commission has today granted the relevant authorisations. These trees will therefore be able to move to Northern Ireland from Great Britain with a plant health label.

CUSTOMS

What simplifications have been agreed for customs procedures for goods moving from Great Britain to Northern Ireland?

Based on an expanded trusted trader scheme, the Commission and UK government have agreed to **dramatically simplify procedures related to the movement of goods**. Goods moved by trusted traders from Great Britain to Northern Ireland that are not at risk of entering the EU Single Market can benefit from these new arrangements. However, goods moving from Great Britain to Northern Ireland that are destined for the EU or at risk of entering the EU will be subject to full customs checks and controls.

What happens to goods at risk of entering the EU?

Goods destined for the EU, or at risk of entering the EU, will be subject to full customs and SPS controls to protect the integrity of the EU Single Market.

What about goods not at risk of entering the EU?

Freight: Goods not at risk of entering the EU will benefit from an unprecedented reduction, although not a full eradication, of customs requirements for traders moving goods by direct transport from Great Britain to Northern Ireland.

To benefit from these customs facilitations, traders must become trusted traders. To qualify as a trusted trader, traders must register with the relevant UK authority, fulfilling all relevant conditions, while also providing a detailed list of the products they usually transport. Once authorised, they can benefit from simplified customs procedures on the condition that they ensure that the goods are for final sale or use by end consumers in Northern Ireland.

The new trusted trader scheme will also be open to companies based in Great Britain and not only in Northern Ireland, as is currently the case. For goods subject to processing, two conditions are in place to consider processing to be non-commercial: either the processor has a low turnover (i.e. below an agreed threshold), or it belongs to specific sectors (sale of retail food to consumers, construction, health care, not-for-profit and use of animal feed). Apart from consumer goods, only goods that are processed non-commercially on this basis can be moved by trusted traders.

Parcels: Facilitations will also be provided when trusted traders send or receive goods via business-to-business (B2B) parcels that are moved by direct transport from Great-Britain into Northern Ireland.

Further simplification of data fields will be provided to carriers and businesses sending parcels from Great Britain to consumers ("business to consumer", i.e. "B2C") in Northern Ireland, provided that the parcels are shipped by Authorised Carriers, a scheme that the UK will set up for carriers on the model of the trusted trader scheme.

Consumer-to-consumer (C2C) parcels will benefit from a waiver of essentially all customs requirements.

Can the trusted trader scheme be suspended?

Yes, the trusted trader scheme can be suspended in a number of scenarios, both by the EU or the

UK.

The EU can suspend it if: 1) the UK fails to provide the EU with access to the relevant UK IT customs systems and databases, or 2) the UK does not live up to the commitments it undertook when setting up the trusted trader scheme.

These measures will **allow the EU to react quickly to protect the integrity of the EU Single Market**. If the trusted trader scheme is suspended, goods cannot be moved between Great Britain and Northern Ireland based on the customs facilitations granted to operators under the scheme. Consequently, all the movements of goods will be subject to the same requirements as those for goods at risk of entering the EU.

The UK can also suspend the scheme if the customs facilitations for the trusted traders are no longer in place in the EU.

What is the difference between the existing trusted trader scheme and the new one?

The new scheme will be open to a wider number of operators, for example companies based in Great Britain (with a customs representative in Northern Ireland). As trusted traders will benefit from drastic simplification of procedures and processes, the scheme also needs to be more robust. Therefore, applicants will have to prove that they are of good financial standing, that they have a clear understanding of their obligations under the scheme and that they are able to correctly identify the goods they move to Northern Ireland, in particular as regards goods that need to be declared with a higher level of detail.

How, by whom and when are trusted traders and the goods they move going to be checked?

The trusted trader scheme will be monitored by the relevant UK competent authorities to ensure that trusted traders respect the relevant criteria. The UK authorities will carry out their monitoring activities in accordance with operational arrangements agreed with the EU. Goods moved by trusted traders in Northern Ireland will be subject to dramatically simplified customs declarations only, including a drastically reduced number of data (21 data elements instead of more than 80 data elements normally required for a standard customs declaration). The data are mostly based on commercial and transport data such as exporter, importer, means of transport, weight, goods description, item value. EU representatives will have access to those declarations through a dedicated IT system set up by the UK and will be able, on this basis, to carry out risk assessments and analysis and to request checks to be made on those goods, if appropriate.

What about parcels?

Business-to-consumer ("B2C") parcels, e.g., a person in Northern Ireland ordering a product online from an e-commerce platform, sent by direct transport from Great Britain to Northern Ireland, will benefit from simplified customs processes compared to normal freight. This will be achieved through the involvement of fast parcel operators (e.g., DHL or UPS), and other economic operators sending parcels (e.g. Amazon) registered as authorised carriers. This also concerns the UK's designated postal service (Royal Mail). The carriers will provide commercial data to the UK customs authorities prior to delivery of the goods. The authorised carrier scheme will be monitored by the relevant UK competent authorities to ensure that carriers respect the relevant criteria. The UK authorities will carry out their monitoring activities in accordance with operational arrangements agreed with the EU.

The main customs requirements will be entirely waived for consumer-to-consumer ("C2C") parcels, e.g., a grandmother sending a present in a parcel from Edinburgh to her granddaughter in Belfast will be able to do so without any issues.

Business-to-Business ("B2B") parcels will enjoy the same facilitations as for normal freight movements if one of the businesses is a trusted trader.

What about commodity codes (CN codes)?

The Combined Nomenclature (CN) is the EU's coding system, comprising the internationally agreed Harmonised System codes with further EU subdivisions. It serves the EU's common customs tariff and provides statistics for trade within the EU and between the EU and the rest of the world.

Under the facilitations agreed in principle, traders will have the possibility of listing in an annex the goods they are normally handling in the application process for a trusted trader authorisation. Based on these detailed goods descriptions, UK authorities will assist in providing the appropriate CN code for each of the goods. When the goods are listed in the annex, for each movement of these goods only the goods description has to be provided by the traders in the declaration and UK authorities will enable the translation from the good description into CN codes and its transmission to the EU.

Goods that are not at risk of entering the EU can be moved by trusted traders from Great Britain to Northern Ireland based on a 6-digit CN code instead of the 10-digit CN code, shared with the EU by UK authorities. The shortened CN Code is hugely beneficial for traders as the 6-digit CN code covers a large variety of goods. For example, if a trader moves apples of different varieties, they would need to move them using different 10-digit codes whereas under the scheme the trader can declare them as apples with a 6-digit code, or only provides the goods description when the goods are listed in the annex to the authorisation (see the paragraph above).

For very limited categories of goods subject to specific controls, an 8-digit CN code will be required.

What are the safeguards to protect the EU Single Market in the area of customs?

The solutions are accompanied by **adequate pre-conditions and assurances enabling the EU to perform risk assessment and analysis** aimed at ensuring that such goods stay in Northern Ireland. If practice shows otherwise, structural safeguards are available to remedy such a situation.

The EU will have near real-time access to the relevant UK customs databases and IT systems used to record movements of goods between Great Britain and Northern Ireland. If risks are detected, EU representatives can request UK customs officials to stop and check the goods. In case the EU no longer has access to such databases and IT systems, or in case the trusted trader scheme is seriously mismanaged, the EU can suspend the entire scheme.

Businesses and carriers involved in the trusted trader scheme will be subject to authorisation and registration requirements. Where such requirements are not met, their participation in the schemes can be suspended or terminated in accordance with an agreed process.

Does the EU now have access to the relevant UK customs IT databases?

The UK has agreed to share live data with the EU on movements of goods from Great Britain to Northern Ireland. This real-time customs data is necessary for the EU to carry out a proper risk assessment and, if necessary, request the UK authorities to carry out specific control measures on that good. The UK authorities shall carry out the control measures when requested.

What about “unfettered access”?

Goods moving from Northern Ireland to Great Britain will not be subject to customs procedures, except in a very limited number of cases where the EU is required to check exports. In these cases, the checks will be carried out by UK authorities. This is because the EU has international obligations concerning controls on exports of particular goods, such as endangered species, hazardous chemicals, drug precursors or firearms.

Will market surveillance be guaranteed for the EU Single Market?

The Commission and the UK government have agreed to work more closely together on **market surveillance**, in particular in relation to the newly agreed solutions. Both recognise the importance of businesses being aware of the rules applying in Northern Ireland for goods.

The UK has further set out its commitment to continue building capabilities and capacity amongst its market surveillance and other competent authorities responsible for overseeing compliance with applicable requirements. Notably, the UK will ensure that relevant authorities have the necessary powers to undertake effective monitoring activity in the context of the international border between the UK and the EU. The UK will further ensure robust enforcement so that businesses do not take advantage of these solutions. It is important to underline, however, that these enforcement actions will not involve new checks or controls at the border between Northern Ireland and Ireland. They will only mean enhanced activity by relevant UK authorities, in accordance with international best practice and together with the EU and Member States authorities, where appropriate.

When will the changes be visible? When do things come into force?

For customs, the new trusted trader scheme is expected to be in place around September 2023, when a number of pre-conditions (such as the EU having access to the UK customs databases and IT systems) will be fulfilled and the UK will have managed to authorise the existing traders in line with the new requirements. Around one year later, the scheme for B2C parcels, notably the authorisation and monitoring of authorised carriers, should also be in place and all the facilitations granted by the EU will come into force.

In the meantime, the UK has committed to work with the EU to further protect the EU Single Market by strengthening enforcement action concerning movements of parcels from Great Britain to Northern Ireland. This involves, in particular, working with fast parcels and postal operators to collect commercial data on the movement of parcels in support of intelligence-based enforcement and compliance actions, as well as by enhancing existing co-operation between UK customs authorities

and the European Commission. The UK has also committed to regularly update the Specialised Committee on the implementation of the Protocol on the progress of such work.

VAT AND EXCISE

The Commission and the UK government have agreed on a number of measures to avoid any unintended consequences of EU VAT and excise rules applying in Northern Ireland.

This is possible as the Protocol recognises the specific situation of Northern Ireland, which on the one side is following the EU's rules in the areas of VAT and excise for goods, while on the other side the Protocol takes into account Northern Ireland's integral place in the UK's Internal Market.

What solutions have been found in the VAT area?

First, the Commission and the UK government have agreed that the UK can apply **reduced VAT rates on goods supplied and installed in immovable property** (e.g. a heat pump for a house or a wind turbine for a residential property) located in Northern Ireland, even if the applicable UK VAT is below EU minimum rates. As this applies to goods installed in immovable property, there is no risk that these goods can enter the EU Single Market. The UK can also apply reduced VAT rates to a higher number of categories of goods than allowed under EU law, as there are no concerns for such goods in relation to the EU's own resources.

Second, the UK does not need to apply **the special EU VAT scheme for small enterprises in Northern Ireland**. From 1 January 2025, this scheme will allow EU Member States to exempt small businesses from VAT, provided that such businesses' annual turnover does not exceed a set EU-wide threshold. This exclusion is justified by the fact that the EU scheme would have been difficult to apply in Northern Ireland, as the Protocol only applies to goods, while the exemption scheme also applies to services. When the UK applies its own VAT exemption scheme for small enterprises, they will still need to respect EU rules on the annual turnover threshold. Respecting the EU rules on the annual turnover threshold will ensure that larger enterprises in Northern Ireland cannot be considered as small enterprises and thereby benefit from VAT exemptions. This will protect a level playing field with the EU.

Third, the Commission and the UK government have agreed to explore establishing **a list of goods not being at risk of entering the EU and which would not be subject to EU VAT rules**. A detailed list of such goods could be established with a validity of 5 years subject to continuous review. It has also been agreed to evaluate current VAT arrangements for cross-border refunds.

What solutions have been found in the excise area?

The Commission and the UK government have agreed that the **UK may be able to tax all alcoholic beverages based on their alcoholic strength** in Northern Ireland, thereby diverging from EU rules on the structure of excise duties, and to apply reduced excise duty rates to all alcohol and alcoholic beverages served for immediate consumption in hospitality venues. The UK will not be able to apply any duty rate below the EU minima.

The UK will also be able to apply its own small producer's scheme for alcoholic beverages in Northern Ireland. However, small producers of alcoholic beverages in Northern Ireland will not benefit from mutual recognition procedures provided by EU law and the UK will not be able to set duty rates for small producers below EU minima rates.

The respect for EU minima rates will protect the level playing field with the EU.

What is the "Enhanced Coordination Mechanism"? Why do you have it for VAT and excise and not for other issues?

The Commission and the UK government have agreed to establish **an "Enhanced Coordination Mechanism"**, where Protocol-related VAT and excise issues can be discussed.

This mechanism will in particular review new EU acts in the areas of VAT and excise and their application in Northern Ireland, taking into account Northern Ireland's integral place in the UK Internal Market, while safeguarding the integrity of the EU Single Market.

The Enhanced Coordination Mechanism is set up pursuant to Article 164(5)(c) of the Withdrawal Agreement concerning the management of the Specialised Committees and Article 8 of the Protocol, which foresees that the Joint Committee of the Withdrawal Agreement can review the implementation of that Article, which includes the application of EU VAT and excise rules in Northern Ireland, taking into account Northern Ireland's integral place in the UK Internal Market and adopt appropriate measures as necessary. The Enhanced Coordination Mechanism is therefore set up as part of the Specialised Committee on the implementation of the Protocol to assist the Joint Committee.

What are the safeguards for the EU Single Market in the area of VAT and excise?

Each solution in the areas of VAT and excise come with conditions and safeguards as described above. Furthermore, the solutions cannot negatively affect the EU Single Market, be it in the form of fiscal fraud risks or potential distortion of competition. The Enhanced Coordination Mechanism will review the solutions on a regular basis.

When will the changes be visible? When do things come into force?

For VAT and excise, the solutions will come into force once the Joint Committee adopts the proposals put forward today.

STATE AID

What have you agreed on State aid?

To further clarify the provisions on State aid in the Protocol, the Commission and the UK government have agreed a Joint Declaration setting out a joint understanding of the circumstances in which subsidies granted by UK authorities can affect trade between Northern Ireland and the EU, and which are therefore subject to the Protocol.

The Commission and the UK government agree that EU State aid rules referred to in Article 10(1) are only applicable to subsidies that have a genuine and direct link to Northern Ireland. For this genuine and direct link to exist, the subsidy in question needs to have real foreseeable effects on trade between Northern Ireland and the EU. These effects should be material, rather than merely hypothetical or presumed. The mere placement of goods on the Northern Ireland market is therefore not sufficient, on its own, to create a genuine and direct link.

Does this Joint Declaration restrict the current application of Article 10(1) of the Protocol?

Article 10(1) of the Protocol makes EU State aid rules applicable in Northern Ireland.

The Joint Declaration neither modifies the substance of Article 10(1) nor restricts its application. Article 10(1) was and remains intended to apply only to subsidies that have an effect on trade between Northern Ireland and the EU, to reflect Northern Ireland's unique access to the EU Single Market.

This Joint Declaration details and clarifies a common understanding of the circumstances in which such an effect on trade exists, to provide more clarity to stakeholders. It therefore does not carve out any subsidies that previously fell within the scope of Article 10(1).

TARIFF RATE QUOTAS (TRQs)

What have you agreed regarding steel?

The Commission and the UK government have agreed a solution for the movement of the most sensitive categories of steel from Great Britain to Northern Ireland that are subject to tariff rate quotas (TRQs).

Northern Ireland companies will now be able to use the EU's TRQs for steel, providing them access to UK-origin steel in these categories. This will allow them to avoid having to pay the 25% tariff linked to the EU safeguard measures currently in place for steel imports into the EU.

What about other commodities?

The EU and the UK have also agreed to continue working together on finding a joint solution for the use of TRQs by Northern Ireland businesses for other relevant commodities. Both sides agree that any solution will need to be based on available evidence and data, taking account of historic trade flows and providing appropriate protection to the EU Single Market.

GOVERNANCE

Has the role of the Court of Justice of the European Union changed?

There is no change to the role of the Court of Justice of the European Union. The Court of Justice remains the sole and ultimate arbiter of EU law.

The EU and the UK have committed to discuss any issues concerning the operation of the Protocol within the joint structures of the Withdrawal Agreement. These include the Joint Committee, the Specialised Committee on the Protocol and the Joint Consultative Working Group. They will make every attempt, through dialogue, to arrive at mutually satisfactory resolutions of matters that may arise in the implementation of the Protocol.

What is the Stormont Brake?

The Stormont Brake is **a new emergency mechanism** that will allow the UK government, at the request of 30 Members of the Legislative Assembly in Northern Ireland (Stormont), in the most exceptional circumstances, as a last resort as set out in a unilateral UK Declaration, to stop the application of amended or replacing provisions of EU law, that may have a significant and lasting impact specific to the everyday lives of communities in Northern Ireland.

The precise conditions under which the Members of the Legislative Assembly can trigger the process are outlined in the UK unilateral declaration on involvement of institutions of the 1998 Good Friday (Belfast) Agreement and in the new Article 13(3a) of the Protocol.

In short, the Stormont Brake can be triggered only after having used every other available mechanism, and where the amended or replacing EU act, or a part of it, significantly differs in scope or content from the previous one and application of such amended or replacing act would have a significant impact specific to everyday life of communities in Northern Ireland in a way that is liable to persist.

The brake can be used for amendments to or replacements of a subset of acts listed in the Protocol, not to all acts.

If triggered and if the conditions are met, the amended EU act would not apply automatically in Northern Ireland.

What happens if no agreement in Joint Committee after the brake is triggered?

After the UK has notified the EU that the brake has been triggered, an exchange of views will take place in the Joint Committee on the implications of the amended or replacing act for the proper functioning of the Protocol. If the Parties cannot agree either to add an amended or replacing act or to other measures to ensure the proper functioning of the Protocol, the EU can take appropriate remedial measures, as is the case under Article 13(4) of the Protocol.

For a notification under Article 13(3a) to be made in good faith, it needs to be made under each of the conditions set out in the Unilateral Declaration made by the United Kingdom. An arbitration panel may rule on whether these conditions have been met.

STAKEHOLDER ENGAGEMENT

What have you agreed to improve the way Northern Ireland authorities and stakeholders engage with the implementation of the Protocol?

The Commission has always been sensitive to ensuring that the voices of the people in Northern Ireland are heard on matters relating to the Protocol.

The Commission will introduce enhanced measures to deepen engagement with people and businesses in Northern Ireland. These arrangements will ensure that stakeholder perspectives could be presented and taken into account in a timely and meaningful manner, recognising that stakeholders have valuable insights to offer on Northern Ireland's unique circumstances. The Commission will, in particular, be guided by the Commission Work Programme to identify specific Protocol-relevant measures for which space for intensified engagement with Northern Ireland stakeholders will be created.

The Commission also foresees to have a specific section for issues relating to the operation of the Protocol when carrying out impact assessments that deal with EU acts in the scope of the Protocol. That section will provide an overview of Northern Ireland stakeholders' input and how that input has been taken into account in the final proposal.

In addition to this, together with the UK government the Commission will ensure regular engagement with Northern Ireland stakeholders at each level of the Withdrawal Agreement's structures, including with the co-chairs of the Joint Committee.

Finally, in order to strengthen engagement between authorities, it has also been agreed to set up new structured sub-groups to support the work of the Joint Consultative Working Group to discuss aspects of relevant measures. Stakeholder input will be crucial to inform any discussions in the structured sub-groups.

What are the new sub-groups under the Joint Consultative Working Group?

Thematic sub-groups will support the Joint Consultative Working Group (established under the Protocol). They will be composed of officials of the European Commission and of the Government of the United Kingdom. They will assist the working group in carrying out its functions as an effective forum for the exchange of information and mutual consultation.

This will better ensure that the United Kingdom is able to discuss its views in the working group on

EU acts within the scope of the Protocol, including on the basis of input provided by stakeholders in Northern Ireland, so they can be considered before such EU acts are adopted.

What is the Special Body on Goods?

The Specialised Committee on the Protocol may convene in a specific composition, namely the Special Body on Goods, which may provide for exchanges of views on any future UK legislation regarding goods of relevance to the operation of the Protocol, including assessing any potential divergence between EU and UK rules. Where appropriate and when ensuring the effective implementation of the Protocol, the Specialised Committee can adopt recommendations for measures to be taken by the Joint Committee of the Withdrawal Agreement.

MEDICINES

What have you agreed on the supply of human medicines in Northern Ireland?

The Commission recognises the key importance of ensuring the continuous supply of medicines to patients in Northern Ireland in the same way and at the same time as in the rest of the UK. To that effect, it has remained committed to solutions which work for all citizens.

In April 2022, the EU amended its legislation to ensure the uninterrupted supply of medicines from Great Britain to Northern Ireland. This provided, in particular, for a permanent solution for generic medicines.

The Commission and the UK government listened carefully to **stakeholders who indicated that the solution that had been found for novel medicines could be further improved**. The new arrangement will ensure that such medicines will be authorised and placed on the market in Northern Ireland in accordance with UK rules and UK authorisation procedures only. EU rules and authorisations will not apply to these medicines anymore. In addition, prescription medicines placed on the Northern Ireland market should not carry EU safety features (unique identifier/barcode) that are obligatory in the EU to prevent illegal circulation of medicines so that they are easily distinguishable from those placed on the EU market.

The new rules go hand in hand with **appropriate safeguards** to ensure that UK authorised medicines do not end up on the market of any EU Member State. Individual packs of all medicines placed on the Northern Ireland market should thus bear a label indicating "UK only", the UK should continuously monitor their placing on the Northern Ireland market and the Commission will be able to unilaterally suspend the new rules in case the UK does not comply with its obligations.

NEXT STEPS

What are the immediate next steps on the overall package of solutions?

A meeting of the Withdrawal Agreement Joint Committee will take place in the coming weeks to adopt the necessary measures, translating the relevant joint solutions into legally binding commitments by making full use of its powers under the Withdrawal Agreement.

The Commission has today made proposals to the Council for a Union position as regards, amongst other things, the decisions that need to be adopted in that meeting.

In addition, the Commission has today tabled three legislative proposals laying down, respectively, new rules for the movement of retail SPS goods, pets, seed potatoes, plants for planting and agricultural machinery from Great Britain to Northern Ireland, and rules giving effect to the solution found in the area of human medicines as well as certain categories of steel subject to tariff rate quotas. Once all translations are finalised, they will be transmitted to the European Parliament and Council. Once adopted and entered into force, the Commission will adopt any necessary implementing acts.

The Commission and the UK government will then proceed with the necessary steps to implement these joint solutions expeditiously and in good faith.

What does this mean for the wider EU-UK relationship?

The EU wishes to have a positive and stable relationship with the United Kingdom based on their continued commitment to the two Agreements that govern their relationship, i.e., the Withdrawal Agreement and the Trade and Cooperation Agreement.

Will the UK's Northern Ireland Protocol Bill continue its passage through the UK Houses of Parliament?

The new arrangements are incompatible with the Northern Ireland Protocol Bill. The UK Government has agreed not to proceed with the Bill so that it will fall in the UK Parliament at the end of the

Parliamentary session.

What about the EU's seven infringements proceedings against the UK?

These arrangements, when implemented, mean that there will no longer be grounds for the existing Commission legal proceedings against the United Kingdom relating to the Protocol on Ireland / Northern Ireland.

Does today's announcement have an impact on the ongoing negotiations on Gibraltar?

EU-UK negotiations on Gibraltar are ongoing and are separate from the discussions on the Protocol on Ireland/Northern Ireland.

For More Information

[Statement by President **von der Leyen**](#)

[Political Declaration](#)

[Press release](#)

[Factsheet](#)

[Legal documents](#)

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