Subject: Infographic on the EU's 'backstop' proposal.

Origin: European Commission, Task Force for the Preparation and Conduct of the Negotiations with the United Kingdom under Article 50 TEU.

Objective: This infographic presents a visual summary of the 'Protocol on Ireland/Northern Ireland', which is part of the draft Withdrawal Agreement published on 19 March 2018.

Remarks: The 'Protocol on Ireland/Northern Ireland' operationalises in legal terms the agreement reached in the Joint Report of 8 December 2017 and the commitments undertaken by PM May in her letter to European Council President Donald Tusk of 19 March 2018.

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THE EU'S 'BACKSTOP' PROPOSAL

TODAY
Open border between Ireland and Northern Ireland
- Common tariffs and rules of origin apply to non-EU goods
- Common VAT and excise area
- Common product safety and quality standards (e.g. food, chemicals and consumer goods)
- Single epidemiological unit with common rules for animal health and welfare

Checks on goods* arriving at ports and airports

Default after Brexit
UK outside of Customs Union and Single Market
Border checks required between Ireland and Northern Ireland:
- Custom duties
- Rules of origin
- VAT and excise duties
- Product safety and quality standards
- Sanitary requirements for live animals and products of animal origin
- Impact on North-South cooperation

EU'S 'BACKSTOP' PROPOSAL TO APPLY UNLESS AND UNTIL ANOTHER SOLUTION IS FOUND
Open border between Ireland and Northern Ireland
Access of Northern Ireland to Single Market for goods:
- EU tariffs and rules of origin apply to non-EU goods
- EU VAT and excise rules
- EU product safety and quality standards (e.g. food, chemicals and consumer goods)
- EU rules on animal health and welfare

Checks on goods* arriving at ports and airports

* Union and non-Union goods incl. live animals and animal products
- Customs entry points

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