Subject: Revised texts agreed at negotiators’ level for:
- The Protocol on Ireland/Northern Ireland included in the Withdrawal Agreement and the consequential technical adaptations to Article 184 “Negotiations on the future relationship” and Article 185 “Entry into force and application” of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (“Withdrawal Agreement”).

These revised texts are:
- Intended to replace the corresponding provisions included in the last version of the Withdrawal Agreement published in OJ C144 I of 25.4.2019;
- Subject to legal revision.

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

Published on the TF50 website on 17 October 2019
PROTOCOL ON IRELAND/NORTHERN IRELAND

The Union and the United Kingdom,

HAVING REGARD to the historic ties and enduring nature of the bilateral relationship between Ireland and the United Kingdom,

RECALLING that the United Kingdom's withdrawal from the Union presents a significant and unique challenge to the island of Ireland, and reaffirming that the achievements, benefits and commitments of the peace process will remain of paramount importance to peace, stability and reconciliation there,

RECOGNISING that it is necessary to address the unique circumstances on the island of Ireland through a unique solution in order to ensure the orderly withdrawal of the United Kingdom from the Union,

AFFIRMING that the Good Friday or Belfast Agreement of 10 April 1998 between the Government of the United Kingdom, the Government of Ireland and the other participants in the multi-party negotiations (the ‘1998 Agreement’), which is annexed to the British-Irish Agreement of the same date (the ‘British-Irish Agreement’), including its subsequent implementation agreements and arrangements, should be protected in all its parts,

RECOGNISING that cooperation between Northern Ireland and Ireland is a central part of the 1998 Agreement and is essential for achieving reconciliation and the normalisation of relationships on the island of Ireland, and recalling the roles, functions and safeguards of the Northern Ireland Executive, the Northern Ireland Assembly and the North-South Ministerial Council (including cross-community provisions), as set out in the 1998 Agreement,

NOTING that Union law has provided a supporting framework for the provisions on Rights, Safeguards and Equality of Opportunity of the 1998 Agreement,

RECOGNISING that Irish citizens in Northern Ireland, by virtue of their Union citizenship, will continue to enjoy, exercise and have access to rights, opportunities and benefits, and that this Protocol should respect and be without prejudice to the rights, opportunities and identity that come with citizenship of the Union for the people of Northern Ireland who choose to assert their right to Irish citizenship, as defined in Annex 2 of the British-Irish Agreement ‘Declaration on the Provisions of Paragraph (vi) of Article 1 in Relation to Citizenship’,

EMPHASISING that in order to ensure democratic legitimacy, there should be a process to ensure democratic consent in Northern Ireland to the application of Union law under this Protocol,

RECALLING the commitment of the United Kingdom to protect North-South cooperation and its guarantee of avoiding a hard border, including any physical infrastructure or related checks and controls,

NOTING that nothing in this Protocol prevents the United Kingdom from ensuring unfettered market access for goods moving from Northern Ireland to the rest of the United Kingdom's internal market,

UNDERLINING the Union's and the United Kingdom's shared aim of avoiding controls at the ports and airports of Northern Ireland, to the extent possible in accordance with applicable legislation and taking into account their respective regulatory regimes as well as the implementation thereof,
RECALLING the commitments of the Union and the United Kingdom reflected in the Joint Report from the negotiators of the European Union and the United Kingdom Government on progress during phase 1 of negotiations under Article 50 TEU on the United Kingdom’s orderly withdrawal from the European Union of 8 December 2017,

RECALLING that the Union and the United Kingdom have carried out a mapping exercise which shows that North-South cooperation relies to a significant extent on a common Union legal and policy framework,

NOTING that therefore the United Kingdom’s withdrawal from the Union gives rise to substantial challenges to the maintenance and development of North-South cooperation,

RECALLING that the United Kingdom remains committed to protecting and supporting continued North-South and East-West cooperation across the full range of political, economic, security, societal and agricultural contexts and frameworks for cooperation, including the continued operation of the North-South implementation bodies,

ACKNOWLEDGING the need for this Protocol to be implemented so as to maintain the necessary conditions for continued North-South cooperation, including for possible new arrangements in accordance with the 1998 Agreement,

RECALLING the Union’s and the United Kingdom’s commitments to the North South PEACE and INTERREG funding programmes under the current multi-annual financial framework and to the maintaining of the current funding proportions for the future programme,

AFFIRMING the commitment of the United Kingdom to facilitate the efficient and timely transit through its territory of goods moving from Ireland to another Member State or to a third country, and vice versa,

DETERMINED that the application of this Protocol should impact as little as possible on the everyday life of communities in both Ireland and Northern Ireland,

UNDERLINING their firm commitment to no customs and regulatory checks or controls and related physical infrastructure at the border between Ireland and Northern Ireland,

RECALLING that Northern Ireland is part of the customs territory of the United Kingdom and will benefit from participation in the United Kingdom’s independent trade policy,

HAVING REGARD to the importance of maintaining the integral place of Northern Ireland in the United Kingdom’s internal market,

MINDFUL that the rights and obligations of Ireland under the rules of the Union’s internal market and customs union must be fully respected,

HAVE AGREED UPON the following provisions, which shall be annexed to the Withdrawal Agreement:
Article 1
Objectives

1. This Protocol is without prejudice to the provisions of the 1998 Agreement in respect of the constitutional status of Northern Ireland and the principle of consent, which provides that any change in that status can only be made with the consent of a majority of its people.

2. This Protocol respects the essential State functions and territorial integrity of the United Kingdom.

3. This Protocol sets out arrangements necessary to address the unique circumstances on the island of Ireland, to maintain the necessary conditions for continued North-South cooperation, to avoid a hard border and to protect the 1998 Agreement in all its dimensions.

Article 2
Rights of individuals

1. The United Kingdom shall ensure that no diminution of rights, safeguards or equality of opportunity, as set out in that part of the 1998 Agreement entitled Rights, Safeguards and Equality of Opportunity results from its withdrawal from the Union, including in the area of protection against discrimination, as enshrined in the provisions of Union law listed in Annex 1 to this Protocol, and shall implement this paragraph through dedicated mechanisms.

2. The United Kingdom shall continue to facilitate the related work of the institutions and bodies set up pursuant to the 1998 Agreement, including the Northern Ireland Human Rights Commission, the Equality Commission for Northern Ireland and the Joint Committee of representatives of the Human Rights Commissions of Northern Ireland and Ireland, in upholding human rights and equality standards.

Article 3
Common Travel Area

1. The United Kingdom and Ireland may continue to make arrangements between themselves relating to the movement of persons between their territories (the ‘Common Travel Area’), while fully respecting the rights of natural persons conferred by Union law.

2. The United Kingdom shall ensure that the Common Travel Area and the rights and privileges associated therewith can continue to apply without affecting the obligations of Ireland under Union law, in particular with respect to free movement to, from and within Ireland for Union citizens and their family members, irrespective of their nationality.
Article 4
Customs territory of the United Kingdom

Northern Ireland is part of the customs territory of the United Kingdom.

Accordingly, nothing in this Protocol shall prevent the United Kingdom from including Northern Ireland in the territorial scope of any agreements it may conclude with third countries, provided that those agreements do not prejudice the application of this Protocol.

In particular, nothing in this Protocol shall prevent the United Kingdom from concluding agreements with a third country that grant goods produced in Northern Ireland preferential access to that country’s market on the same terms as goods produced in other parts of the United Kingdom.

Nothing in this Protocol shall prevent the United Kingdom from including Northern Ireland in the territorial scope of its Schedules of Concessions annexed to the General Agreement on Tariffs and Trade 1994.

Article 5
Customs, movement of goods

1. No customs duties shall be payable for a good brought into Northern Ireland from another part of the United Kingdom by direct transport, notwithstanding paragraph 3, unless that good is at risk of subsequently being moved into the Union, whether by itself or forming part of another good following processing.

The customs duties in respect of a good being moved by direct transport to Northern Ireland other than from the Union or from another part of the United Kingdom shall be the duties applicable in the United Kingdom, notwithstanding paragraph 3, unless that good is at risk of subsequently being moved into the Union, whether by itself or forming part of another good following processing.

No duties shall be payable by, as relief shall be granted to, residents of the United Kingdom for personal property, as defined in point (c) of Article 2(1) of Council Regulation 1186/2009, brought into Northern Ireland from another part of the United Kingdom.

2. For the purposes of the first and second subparagraph of paragraph 1, a good brought into Northern Ireland from outside the Union shall be considered to be at risk of subsequently being moved into the Union unless it is established that that good:

(a) will not be subject to commercial processing in Northern Ireland; and

(b) fulfils the criteria established by the Joint Committee in accordance with the fourth subparagraph of this paragraph.

For the purposes of this paragraph, ‘processing’ means any alteration of goods, any transformation of goods in any way, or any subjecting of goods to operations other than for

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the purpose of preserving them in good condition or for adding or affixing marks, labels, seals or any other documentation to ensure compliance with any specific requirements.

Before the end of the transition period, the Joint Committee shall by decision establish the conditions under which processing is to be considered not to fall within point (a) of the first subparagraph, taking into account in particular the nature, scale and result of the processing.

Before the end of the transition period, the Joint Committee shall by decision establish the criteria for considering that a good brought into Northern Ireland from outside the Union is not at risk of subsequently being moved into the Union. The Joint Committee shall take into consideration, *inter alia*:

(a) the final destination and use of the good;

(b) the nature and value of the good;

(c) the nature of the movement; and

(d) the incentive for undeclared onward-movement into the Union, in particular incentives resulting from the duties payable pursuant to paragraph 1.

The Joint Committee may amend at any time its decisions adopted pursuant to this paragraph.

In taking any decision pursuant to this paragraph, the Joint Committee shall have regard to the specific circumstances in Northern Ireland.

3. Legislation as defined in point (2) of Article 5 of Regulation (EU) No 952/2013 shall apply to and in the United Kingdom in respect of Northern Ireland (not including the territorial waters of the United Kingdom). However, the Joint Committee shall establish the conditions, including in quantitative terms, under which certain fishery and aquaculture products, as set out in Annex I to Regulation (EU) 1379/2013 of the European Parliament and of the Council, brought into the customs territory of the Union defined in Article 4 of Regulation (EU) No 952/2013 by vessels flying the flag of the United Kingdom and having their port of registration in Northern Ireland are exempted from duties.

4. The provisions of Union law listed in Annex 2 to this Protocol shall also apply, under the conditions set out in that Annex, to and in the United Kingdom in respect of Northern Ireland.

5. Articles 30 and 110 TFEU shall apply to and in the United Kingdom in respect of Northern Ireland. Quantitative restrictions on exports and imports shall be prohibited between the Union and Northern Ireland.

6. Customs duties levied by the United Kingdom in accordance with paragraph 3 are not remitted to the Union.

Subject to Article 10, the United Kingdom may in particular:

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(a) reimburse duties levied pursuant to the provisions of Union law made applicable by paragraph 3 in respect of goods brought into Northern Ireland;

(b) provide for circumstances in which a customs debt which has arisen is to be waived in respect of goods brought into Northern Ireland;

(c) provide for circumstances in which customs duties are to be reimbursed in respect of goods that can be shown not to have entered the Union; and

(d) compensate undertakings to offset the impact of the application of paragraph 3.

In taking decisions under Article 10, the European Commission shall take the circumstances in Northern Ireland into account as appropriate.

7. No duties shall be payable on consignments of negligible value, on consignments sent by one individual to another or on goods contained in travellers’ personal baggage, under the conditions set out in the legislation referred to in paragraph 3.

**Article 6**

*Protection of the UK internal market*

1. Nothing in this Protocol shall prevent the United Kingdom from ensuring unfettered market access for goods moving from Northern Ireland to other parts of the United Kingdom's internal market. Provisions of Union law made applicable by this Protocol which prohibit or restrict the exportation of goods shall only be applied to trade between Northern Ireland and other parts of the United Kingdom to the extent strictly required by any international obligations of the Union. The United Kingdom shall ensure full protection under international requirements and commitments that are relevant to the prohibitions and restrictions on the exportation of goods from the Union to third countries as set out in Union law.

2. Having regard to Northern Ireland's integral place in the United Kingdom's internal market, the Union and the United Kingdom shall use their best endeavours to facilitate the trade between Northern Ireland and other parts of the United Kingdom, in accordance with applicable legislation and taking into account their respective regulatory regimes as well as the implementation thereof. The Joint Committee shall keep the application of this paragraph under constant review and shall adopt appropriate recommendations with a view to avoiding controls at the ports and airports of Northern Ireland to the extent possible.

3. Nothing in this Protocol shall prevent a product originating from Northern Ireland from being presented as originating from the United Kingdom when placed on the market in Great Britain.

4. Nothing in this Protocol shall affect the law of the United Kingdom regulating the placing on the market in other parts of the United Kingdom of goods from Northern Ireland that comply with or benefit from technical regulations, assessments, registrations, certificates, approvals or authorisations governed by provisions of Union law referred to in Annex 2 to this Protocol.
Article 7

Technical regulations, assessments, registrations, certificates, approvals and authorisations

1. Without prejudice to the provisions of Union law referred to in Annex 2 to this Protocol, the lawfulness of placing goods on the market in Northern Ireland shall be governed by the law of the United Kingdom as well as, as regards goods imported from the Union, by Articles 34 and 36 TFEU.

2. Where provisions of Union law made applicable by this Protocol provide for the indication of a Member State, including in abbreviated form, in markings, labelling, tags, or by any other means, the United Kingdom in respect of Northern Ireland shall be indicated as ‘UK(NI)’ or ‘United Kingdom (Northern Ireland)’. Where provisions of Union law made applicable by this Protocol provide for the indication in the form of a numeric code, the United Kingdom in respect of Northern Ireland shall be indicated with a distinguishable numeric code.

3. By way of derogation from Article 13(1) of this Protocol and from Article 7 of the Withdrawal Agreement, in respect of the recognition in one Member State of technical regulations, assessments, registrations, certificates, approvals and authorisations issued or carried out by the authorities of another Member State, or by a body established in another Member State, references to Member States in provisions of Union law made applicable by this Protocol shall not be read as including the United Kingdom in respect of Northern Ireland as regards technical regulations, assessments, registrations, certificates, approvals and authorisations issued or carried out by the authorities of the United Kingdom or by bodies established in the United Kingdom.

The first subparagraph shall not apply to registrations, certifications, approvals and authorisations of sites, installations or premises in Northern Ireland issued or carried out by competent authorities of the United Kingdom, where the registration, certification, approval or authorisation may require an inspection of the sites, installations or premises.

The first subparagraph shall not apply to veterinary certificates or official labels for plant reproductive material that are required by provisions of Union law made applicable by this Protocol.

The first subparagraph is without prejudice to the validity, in Northern Ireland, of assessments, registrations, certificates, approvals and authorisations issued or carried out, on the basis of provisions of Union law made applicable by this Protocol, by the competent authorities of the United Kingdom or by bodies established in the United Kingdom. Any conformity marking, logo or similar required by the provisions of Union law made applicable by this Protocol which is affixed by economic operators based on the assessment, registration, certificate, approval or authorisation issued by competent authorities of the United Kingdom or by bodies established in the United Kingdom shall be accompanied by the indication ‘UK(NI)’.

The United Kingdom in respect of Northern Ireland may not initiate objection, safeguard or arbitration procedures provided for in provisions of Union law made applicable by this Protocol to the extent that those procedures concern the technical regulations, standards, assessments, registrations, certificates, approvals and authorisations issued or carried out by competent authorities of the Member States or by bodies established in Member States.

The first subparagraph does not prevent the test and release by a qualified person in Northern Ireland of a batch of a medicinal product imported into or manufactured in Northern Ireland.
Article 8
VAT and excise

The provisions of Union law listed in Annex 3 to this Protocol concerning goods shall apply to and in the United Kingdom in respect of Northern Ireland.

In respect of Northern Ireland, the authorities of the United Kingdom shall be responsible for the application and the implementation of the provisions listed in Annex 3 to this Protocol, including the collection of VAT and excise duties. Under the conditions set out in those provisions, revenues resulting from transactions taxable in Northern Ireland shall not be remitted to the Union.

By way of derogation from the first paragraph, the United Kingdom may apply to supplies of goods taxable in Northern Ireland VAT exemptions and reduced rates that are applicable in Ireland in accordance with provisions listed in Annex 3 to this Protocol.

The Joint Committee shall regularly discuss the implementation of this Article, including as concerns the reductions and exemptions provided for in the provisions referred to in the first paragraph, and shall, where appropriate, adopt measures for its proper application, as necessary.

The Joint Committee may review the application of this Article, taking into account Northern Ireland’s integral place in the United Kingdom’s internal market, and may adopt appropriate measures as necessary.

Article 9
Single electricity market

The provisions of Union law governing wholesale electricity markets listed in Annex 4 to this Protocol shall apply, under the conditions set out in that Annex, to and in the United Kingdom in respect of Northern Ireland.

Article 10
State aid

1. The provisions of Union law listed in Annex 5 to this Protocol shall apply to the United Kingdom, including with regard to measures supporting the production of and trade in agricultural products in Northern Ireland, in respect of measures which affect that trade between Northern Ireland and the Union which is subject to this Protocol.

2. Notwithstanding paragraph 1, the provisions of Union law referred to in that paragraph shall not apply with respect to measures taken by the United Kingdom authorities to support the production of and trade in agricultural products in Northern Ireland up to a determined maximum overall annual level of support, and provided that a determined minimum percentage of that exempted support complies with the provisions of Annex 2 to the WTO Agreement on Agriculture. The determination of the maximum exempted overall annual level
of support and the minimum percentage shall be governed by the procedures set out in Annex 6.

3. Where the European Commission examines information regarding a measure by the United Kingdom authorities that may constitute unlawful aid that is subject to paragraph 1, it shall ensure that the United Kingdom is kept fully and regularly informed of the progress and outcome of the examination of that measure.

Article 11
Other areas of North-South cooperation

1. Consistent with the arrangements set out in Articles 5 to 10, and in full respect of Union law, this Protocol shall be implemented and applied so as to maintain the necessary conditions for continued North-South cooperation, including in the areas of environment, health, agriculture, transport, education and tourism, as well as in the areas of energy, telecommunications, broadcasting, inland fisheries, justice and security, higher education and sport.

In full respect of Union law, the United Kingdom and Ireland may continue to make new arrangements that build on the provisions of the 1998 Agreement in other areas of North-South cooperation on the island of Ireland.

2. The Joint Committee shall keep under constant review the extent to which the implementation and application of this Protocol maintains the necessary conditions for North-South cooperation. The Joint Committee may make appropriate recommendations to the Union and the United Kingdom in this respect, including on a recommendation from the Specialised Committee.

Article 12
Implementation, application, supervision and enforcement

1. Without prejudice to paragraph 4, the authorities of the United Kingdom shall be responsible for implementing and applying the provisions of Union law made applicable by this Protocol to and in the United Kingdom in respect of Northern Ireland.

2. Without prejudice to paragraph 4 of this Article, Union representatives shall have the right to be present during any activities of the authorities of the United Kingdom related to the implementation and application of provisions of Union law made applicable by this Protocol, as well as activities related to the implementation and application of Article 5, and the United Kingdom shall provide, upon request, all relevant information relating to such activities. The United Kingdom shall facilitate such presence of Union representatives and shall provide them with the information requested. Where the Union representative requests the authorities of the United Kingdom to carry out control measures in individual cases for duly stated reasons, the authorities of the United Kingdom shall carry out those control measures.

The Union and the United Kingdom shall exchange information on the application of Article 5 (1) and (2) on a monthly basis.
3. The practical working arrangements relating to the exercise of the rights of Union representatives referred to in paragraph 2 shall be determined by the Joint Committee, upon proposal from the Specialised Committee.

4. As regards the second subparagraph of paragraph 2 of this Article, Article 5 and Articles 7 to 10, the institutions, bodies, offices, and agencies of the Union shall in relation to the United Kingdom and natural and legal persons residing or established in the territory of the United Kingdom have the powers conferred upon them by Union law. In particular, the Court of Justice of the European Union shall have the jurisdiction provided for in the Treaties in this respect. The second and third paragraphs of Article 267 TFEU shall apply to and in the United Kingdom in this respect.

5. Acts of the institutions, bodies, offices, and agencies of the Union adopted in accordance with paragraph 4 shall produce in respect of and in the United Kingdom the same legal effects as those which they produce within the Union and its Member States.

6. When representing or assisting a party in relation to administrative procedures arising from the exercise of the powers of the institutions, bodies, offices, and agencies of the Union referred to in paragraph 4, lawyers authorised to practise before the courts or tribunals of the United Kingdom shall in every respect be treated as lawyers authorised to practise before courts or tribunals of Member States who represent or assist a party in relation to such administrative procedures.

7. In cases brought before the Court of Justice of the European Union pursuant to paragraph 4:
   
   (a) the United Kingdom may participate in the proceedings before the Court of Justice of the European Union in the same way as a Member State;

   (b) lawyers authorised to practise before the courts or tribunals of the United Kingdom may represent or assist a party before the Court of Justice of the European Union in such proceedings and shall in every respect be treated as lawyers authorised to practise before courts or tribunals of Member States representing or assisting a party before the Court of Justice of the European Union.

   **Article 13**

   **Common provisions**

1. For the purposes of this Protocol, any reference to the United Kingdom in the applicable provisions of the Withdrawal Agreement shall be read as referring to the United Kingdom or to the United Kingdom in respect of Northern Ireland, as the case may be.

Notwithstanding any other provisions of this Protocol, any reference to the territory defined in Article 4 of Regulation (EU) No 952/2013 in the applicable provisions of the Withdrawal Agreement and of this Protocol, as well as in the provisions of Union law made applicable to and in the United Kingdom in respect of Northern Ireland by this Protocol, shall be read as including the part of the territory of the United Kingdom to which Regulation (EU) No 952/2013 applies by virtue of Article 5(3) of this Protocol.

Titles I and III of Part Three and Part Six of the Withdrawal Agreement shall apply without prejudice to the provisions of this Protocol.
2. Notwithstanding Article 4(4) and (5) of the Withdrawal Agreement, the provisions of this Protocol referring to Union law or to concepts or provisions thereof shall in their implementation and application be interpreted in conformity with the relevant case law of the Court of Justice of the European Union.

3. Notwithstanding Article 6(1) of the Withdrawal Agreement, and unless otherwise provided, where this Protocol makes reference to a Union act, that reference shall be read as referring to that Union act as amended or replaced.

4. Where the Union adopts a new act that falls within the scope of this Protocol, but which neither amends nor replaces a Union act listed in the Annexes to this Protocol, the Union shall inform the United Kingdom of the adoption of that act in the Joint Committee. Upon the request of the Union or the United Kingdom, the Joint Committee shall hold an exchange of views on the implications of the newly adopted act for the proper functioning of this Protocol, within 6 weeks after the request.

As soon as reasonably practical after the Union has informed the United Kingdom in the Joint Committee, the Joint Committee shall either:

(a) adopt a decision adding the newly adopted act to the relevant Annex to this Protocol; or

(b) where an agreement on adding the newly adopted act to the relevant Annex to this Protocol cannot be reached, examine all further possibilities to maintain the good functioning of this Protocol and take any decision necessary to this effect.

If the Joint Committee has not taken a decision referred to in the second subparagraph within a reasonable time, the Union shall be entitled, after giving notice to the United Kingdom, to take appropriate remedial measures. Such measures shall take effect at the earliest 6 months after the Union informed the United Kingdom in accordance with the first subparagraph, but in no event shall such measures take effect before the date on which the newly adopted act is implemented in the Union.

5. By way of derogation from paragraph 1 of this Article and from Article 7 of the Withdrawal Agreement, unless the Union considers that full or partial access by the United Kingdom or the United Kingdom in respect of Northern Ireland, as the case may be, is strictly necessary to enable the United Kingdom to comply with its obligations under this Protocol, including where such access is necessary because access to the relevant information cannot be facilitated by the working group referred to in Article 15 of this Protocol or by any other practical means, in respect of access to any network, information system or database established on the basis of Union law, references to Member States and competent authorities of Member States in provisions of Union law made applicable by this Protocol shall not be read as including the United Kingdom or the United Kingdom in respect of Northern Ireland, as the case may be.

6. Authorities of the United Kingdom shall not act as leading authority for risk assessments, examinations, approvals and authorisation procedures provided for in Union law made applicable by this Protocol.

7. Articles 346 and 347 TFEU shall apply to this Protocol as regards measures taken by a Member State or by the United Kingdom in respect of Northern Ireland.
8. Any subsequent agreement between the Union and the United Kingdom shall indicate the parts of this Protocol which it supersedes. Once a subsequent agreement between the Union and the United Kingdom becomes applicable after the entry into force of the Withdrawal Agreement, this Protocol shall then, from the date of application of such subsequent agreement and in accordance with the provisions of that agreement setting out the effect of that agreement on this Protocol, not apply or shall cease to apply, as the case may be, in whole or in part.

**Article 14**

*Specialised Committee*

The Committee on issues related to the implementation of the Protocol on Ireland/Northern Ireland established by Article 165 of the Withdrawal Agreement (‘Specialised Committee’) shall:

(a) facilitate the implementation and application of this Protocol;

(b) examine proposals concerning the implementation and application of this Protocol from the North-South Ministerial Council and North-South Implementation bodies set up under the 1998 Agreement;

(c) consider any matter of relevance to Article 2 of this Protocol brought to its attention by the Northern Ireland Human Rights Commission, the Equality Commission for Northern Ireland, and the Joint Committee of representatives of the Human Rights Commissions of Northern Ireland and Ireland;

(d) discuss any point raised by the Union or the United Kingdom that is of relevance to this Protocol and gives rise to a difficulty; and

(e) make recommendations to the Joint Committee as regards the functioning of this Protocol.

**Article 15**

*Joint consultative working group*

1. A joint consultative working group on the implementation of this Protocol (‘working group’) is hereby established. It shall serve as a forum for the exchange of information and mutual consultation.

2. The working group shall be composed of representatives of the Union and the United Kingdom and shall carry out its functions under the supervision of the Specialised Committee, to which it shall report. The working group shall have no power to take binding decisions other than the power to adopt its own rules of procedure referred to in paragraph 6.

3. Within the working group:

   (a) the Union and the United Kingdom shall, in a timely manner, exchange information about planned, ongoing and final relevant implementation measures in relation to the Union acts listed in the Annexes to this Protocol;
(b) the Union shall inform the United Kingdom about planned Union acts within the scope of this Protocol, including Union acts that amend or replace the Union acts listed in the Annexes to this Protocol;

(c) the Union shall provide to the United Kingdom all information the Union considers relevant to allow the United Kingdom to fully comply with its obligations under the Protocol; and

(d) the United Kingdom shall provide to the Union all information that Member States are required to provide to one another or to the institutions, bodies, offices or agencies of the Union pursuant to the Union acts listed in the Annexes to this Protocol.

4. The working group shall be co-chaired by the Union and the United Kingdom.

5. The working group shall meet at least once a month, unless otherwise decided by the Union and the United Kingdom by mutual consent. Where necessary, the Union and the United Kingdom may exchange information referred to in points (c) and (d) of paragraph 3 between meetings.

6. The working group shall adopt its own rules of procedure by mutual consent.

7. The Union shall ensure that all views expressed by the United Kingdom in the working group and all information provided by the United Kingdom in the working group, including technical and scientific data, are communicated to the relevant institutions, bodies, offices and agencies of the Union without undue delay.

**Article 16**

**Safeguards**

1. If the application of this Protocol leads to serious economic, societal or environmental difficulties that are liable to persist, or to diversion of trade, the Union or the United Kingdom may unilaterally take appropriate safeguard measures. Such safeguard measures shall be restricted with regard to their scope and duration to what is strictly necessary in order to remedy the situation. Priority shall be given to such measures as will least disturb the functioning of this Protocol.

2. If a safeguard measure taken by the Union or the United Kingdom, as the case may be, in accordance with paragraph 1 creates an imbalance between the rights and obligations under this Protocol, the Union or the United Kingdom, as the case may be, may take such proportionate rebalancing measures as are strictly necessary to remedy the imbalance. Priority shall be given to such measures as will least disturb the functioning of this Protocol.

3. Safeguard and rebalancing measures taken in accordance with paragraphs 1 and 2 shall be governed by the procedures set out in Annex 7 to this Protocol.
**Article 17**  
*Protection of financial interests*

The Union and the United Kingdom shall counter fraud and any other illegal activities affecting the financial interests of the Union or the financial interests of the United Kingdom.

**Article 18**  
*Democratic consent in Northern Ireland*

1. Within 2 months before the end of both the initial period and any subsequent period, the United Kingdom shall provide the opportunity for democratic consent in Northern Ireland to the continued application of Articles 5 to 10.

2. For the purposes of paragraph 1, the United Kingdom shall seek democratic consent in Northern Ireland in a manner consistent with the 1998 Agreement. A decision expressing democratic consent shall be reached strictly in accordance with the unilateral declaration made by the United Kingdom on [DATE], including with respect to the roles of the Northern Ireland Executive and Assembly.

3. The United Kingdom shall notify the Union before the end of the relevant period referred to in paragraph 5 of the outcome of the process referred to in paragraph 1.

4. Where the process referred to in paragraph 1 has been undertaken and a decision has been reached in accordance with paragraph 2, and the United Kingdom notifies the Union that the outcome of the process referred to in paragraph 1 is not a decision that the Articles of this Protocol referred to in that paragraph should continue to apply in Northern Ireland, then those Articles and other provisions of this Protocol, to the extent that those provisions depend on those Articles for their application, shall cease to apply 2 years after the end of the relevant period referred to in paragraph 5. In such a case the Joint Committee shall address recommendations to the Union and to the United Kingdom on the necessary measures, taking into account the obligations of the parties to the 1998 Agreement. Before doing so, the Joint Committee may seek an opinion from institutions created by the 1998 Agreement.

5. For the purposes of this Article, the initial period is the period ending 4 years after the end of the transition period. Where the decision reached in a given period was on the basis of a majority of Members of the Northern Ireland Assembly, present and voting, the subsequent period is the 4 year period following that period, for as long as Articles 5 to 10 continue to apply. Where the decision reached in a given period had cross-community support, the subsequent period is the 8-year period following that period, for as long as Articles 5 to 10 continue to apply.

6. For the purposes of paragraph 5, cross-community support means:

(a) a majority of those Members of the Legislative Assembly present and voting, including a majority of the unionist and nationalist designations present and voting;

or
(b) a weighted majority (60%) of Members of the Legislative Assembly present and voting, including at least 40% of each of the nationalist and unionist designations present and voting.

Article 19
Annexes

Annexes 1 to 7 shall form an integral part of this Protocol.
ANNEX 1

PROVISIONS OF UNION LAW REFERRED TO IN ARTICLE 2(1)


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ANNEX 2

PROVISIONS OF UNION LAW REFERRED TO IN ARTICLE 5(4)

1. General customs aspects


- Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters

- Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures

2. Protection of the Union’s financial interests

For the purpose of the application of the acts listed in this section, the proper collection of customs duties by the United Kingdom in respect of Northern Ireland shall be considered as part of the protection of the financial interests of the Union.


- Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests

3. Trade statistics


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1 The headings and subheadings in this Annex are purely indicative.
4. General trade related aspects


− Regulation (EU) 2017/821 of the European Parliament and of the Council of 17 May 2017 laying down supply chain due diligence obligations for Union importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas\(^12\)

− Council Regulation (EC) No 1215/2009 of 30 November 2009 introducing exceptional trade measures for countries and territories participating in or linked to the European Union's Stabilisation and Association process (Western Balkans)\(^13\)

− Regulation (EU) 2017/1566 of the European Parliament and of the Council of 13 September 2017 on the introduction of temporary autonomous trade measures for Ukraine supplementing the trade concessions available under the Association Agreement\(^14\)

− Obligations stemming from the international agreements concluded by the Union, or by Member States acting on its behalf, or by the Union and its Member States acting jointly, insofar as they relate to trade in goods between the Union and third countries

5. Trade defence instruments

− Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union\(^15\)

− Regulation (EU) 2016/1037 of the European Parliament and of the Council of 8 June 2016 on protection against subsidised imports from countries not members of the European Union\(^16\)

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\(^10\) OJ L 83, 27.3.2015, p. 34.
\(^12\) OJ L 130, 19.5.2017, p. 1.
6. Regulations on bilateral safeguards

- Regulation (EU) No 654/2014 of the European Parliament and of the Council of 15 May 2014 concerning the exercise of the Union's rights for the application and enforcement of international trade rules and amending Council Regulation (EC) No 3286/94 laying down Community procedures in the field of the common commercial policy in order to ensure the exercise of the Community's rights under international trade rules, in particular those established under the auspices of the World Trade Organization


17 OJ L 83, 27.3.2015, p. 16.
18 OJ L 123, 19.5.2015, p. 33.
19 OJ L 83, 27.3.2015, p. 6.
20 OJ L 83, 27.3.2015, p. 11.


– Regulation (EU) 2015/752 of the European Parliament and of the Council of 29 April 2015 on certain procedures for applying the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Montenegro, of the other part26

– Regulation (EU) No 19/2013 of the European Parliament and of the Council of 15 January 2013 implementing the bilateral safeguard clause and the stabilisation mechanism for bananas of the Trade Agreement between the European Union and its Member States, of the one part, and Colombia and Peru, of the other part27

– Regulation (EU) No 20/2013 of the European Parliament and of the Council of 15 January 2013 implementing the bilateral safeguard clause and the stabilisation mechanism for bananas of the Agreement establishing an Association between the European Union and its Member States, on the one hand, and Central America on the other28


– Regulation (EU) 2016/401 of the European Parliament and of the Council of 9 March 2016 implementing the anti-circumvention mechanism provided for in the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Georgia, of the other part30

– Regulation (EU) 2015/941 of the European Parliament and of the Council of 9 June 2015 on certain procedures for applying the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part31

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26 OJ L 123, 19.5.2015, p. 16.
– Regulation (EU) 2015/940 of the European Parliament and of the Council of 9 June 2015 on certain procedures for applying the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and Bosnia and Herzegovina, of the other part, and for applying the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and Bosnia and Herzegovina, of the other part.32


– Regulation (EU) 2016/1076 of the European Parliament and of the Council of 8 June 2016 applying the arrangements for products originating in certain states which are part of the African, Caribbean and Pacific (ACP) Group of States provided for in agreements establishing, or leading to the establishment of, economic partnership agreements.36

7. Others


8. Goods - general provisions

– Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services, with the exception of provisions relating to rules on information society services.38


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* This designation is without prejudice to positions on status, and is in line with UNSCR 1244(1999) and the ICJ Opinion on the Kosovo declaration of independence.


– Council Regulation (EC) No 2679/98 of 7 December 1998 on the functioning of the internal market in relation to the free movement of goods among the Member States


9. Motor vehicles, including agricultural and forestry tractors


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- Regulation (EC) No 715/2007 of the European Parliament and of the Council of 20 June 2007 on type approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information50


10. Lifting and mechanical handling appliances


11. Gas appliances


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57 OJ L 60, 2.3.2013, p. 52.
58 OJ L 123, 19.5.2015, p. 77.
12. Pressure vessels


13. Measuring instruments


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14. Construction products, machinery, cableways, personal protective equipment


15. Electrical and radio equipment


\textsuperscript{76} OJ L 96, 29.3.2014, p. 107.
\textsuperscript{77} OJ L 96, 29.3.2014, p. 149.
\textsuperscript{78} OJ L 88, 4.4.2011, p. 5.
\textsuperscript{79} OJ L 81, 31.3.2016, p. 51.
\textsuperscript{80} OJ L 81, 31.3.2016, p. 1.
\textsuperscript{82} OJ L 252, 16.9.2016, p. 53.
\textsuperscript{84} OJ L 96, 29.3.2014, p. 79.


16. Textiles, footwear


17. Cosmetics, toys


18. Recreational craft


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19. Explosives and pyrotechnic articles


20. Medicinal products


The references to Community in the second subparagraph of Article 2 and in the second subparagraph of Article 48 of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.


The references to Community in Articles 8(2) and 16b(1) of that Directive as well as the reference to Union in the second subparagraph of Article 104(3) of that Directive shall not be read as including the United Kingdom in respect of Northern Ireland, with the exception of authorisations by the United Kingdom in respect of Northern Ireland.

A medicinal product authorised in the United Kingdom in respect of Northern Ireland shall not be considered as a reference medicinal product in the Union.


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94 OJ L 178, 28.6.2013, p. 27.


The references to Community in Article 12(2) and the second paragraph of Article 74 of that Directive shall not be read as including the United Kingdom in respect of Northern Ireland, with the exception of authorisations by the United Kingdom in respect of Northern Ireland.

A veterinary medicinal product authorised in the United Kingdom in respect of Northern Ireland shall not be considered as a reference medicinal product in the Union.


– Article 13 of Directive 2001/20/EC of the European Parliament and of the Council of 4 April 2001 on the approximation of the laws, regulations and administrative provisions of the Member States relating to the implementation of good clinical practice in the conduct of clinical trials on medicinal products for human use\textsuperscript{103}


– Directive 2009/35/EC of the European Parliament and of the Council of 23 April 2009 on the colouring matters which may be added to medicinal products\textsuperscript{105}

– Regulation (EU) 2016/793 of the European Parliament and of the Council of 11 May 2016 to avoid trade diversion into the European Union of certain key medicines\textsuperscript{106}

21. Medical devices


\textsuperscript{100} OJ L 324, 10.12.2007, p. 121.
\textsuperscript{102} OJ L 152, 16.6.2009, p. 11.
\textsuperscript{103} OJ L 121, 1.5.2001, p. 34.
\textsuperscript{104} OJ L 158, 27.5.2014, p. 1.
\textsuperscript{105} OJ L 109, 30.4.2009, p. 10.


22. Substances of human origin


23. Chemicals and related


– Directive 2004/10/EC of the European Parliament and of the Council of 11 February 2004 on the harmonisation of laws, regulations and administrative provisions relating to the application of the principles of good laboratory practice and the verification of their applications for tests on chemical substances ¹¹⁶


¹¹⁶ OJ L 50, 20.2.2004, p. 44.


Regulation (EU) No 649/2012 of the European Parliament and of the Council of 4 July 2012 concerning the export and import of hazardous chemicals\(^\text{121}\)


24. Pesticides, biocides


\(^\text{118}\) OJ L 174, 1.7.2011, p. 88.
\(^\text{120}\) OJ L 158, 30.4.2004, p. 7.
\(^\text{121}\) OJ L 201, 27.7.2012, p. 60.

The reference to Member States in Article 43 of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.

– Regulation (EU) No 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and use of biocidal products\textsuperscript{129}

The references to Member State in Articles 3(3), 15(1) and 28(4) and point (g) of Article 75(1) of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.

25. Waste


26. Environment, energy efficiency


– Council Regulation (EC) No 708/2007 of 11 June 2007 concerning use of alien and locally absent species in aquaculture\textsuperscript{135}


\textsuperscript{128} OJ L 70, 16.3.2005, p. 1.
\textsuperscript{130} OJ L 190, 12.7.2006, p. 1.
\textsuperscript{134} OJ L 317, 4.11.2014, p. 35.


– Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market\textsuperscript{140}

– Council Regulation (EC) No 2173/2005 of 20 December 2005 on the establishment of a FLEGT licensing scheme for imports of timber into the European Community\textsuperscript{141}


– Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein\textsuperscript{145}

– Council Regulation (EEC) No 3254/91 of 4 November 1991 prohibiting the use of leghold traps in the Community and the introduction into the Community of pelts and manufactured goods of certain wild animal species originating in countries which catch them by means of leghold traps or trapping methods which do not meet international humane trapping standards\textsuperscript{146}


\textsuperscript{139} OJ L 143, 30.4.2004, p. 87.
\textsuperscript{140} OJ L 295, 12.11.2010, p. 23.
\textsuperscript{142} OJ L 150, 20.5.2014, p. 195.
\textsuperscript{144} OJ L 137, 24.5.2017, p. 1.
\textsuperscript{147} OJ L 286, 31.10.2009, p. 36.
– Regulation (EC) No 1523/2007 of the European Parliament and of the Council of 11 December 2007 banning the placing on the market and the import to, or export from, the Community of cat and dog fur, and products containing such fur\textsuperscript{148}


27. Marine equipment


28. Rail transport

– Directive (EU) 2016/797 of the European Parliament and of the Council of 11 May 2016 on the interoperability of the rail system within the European Union\textsuperscript{155}, insofar as conditions and technical specifications for the placing on the market, putting into service and free movement of railway products are concerned

29. Food – general


\textsuperscript{151} OJ L 342, 22.12.2009, p. 46.
\textsuperscript{155} OJ L 138, 26.5.2016, p. 44.
The reference to Member State in the second subparagraph of Article 29(1) of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.


30. Food – hygiene


31. Food – ingredients, traces, residues, marketing standards


The reference to Member State in Article 3(1) of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.


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161 OJ L 40, 11.2.1989, p. 34.
16 December 2008 on food additives\textsuperscript{164}

16 December 2008 on flavourings and certain food ingredients with flavouring
properties for use in and on foods and amending Council Regulation (EEC) No 1601/91,
Regulations (EC) No 2232/96 and (EC) No 110/2008 and Directive 2000/13/EC\textsuperscript{165}

the approximation of the laws of the Member States relating to food supplements\textsuperscript{166}

20 December 2006 on the addition of vitamins and minerals and of certain other
substances to foods\textsuperscript{167}

10 November 2003 on smoke flavourings used or intended for use in or on foods\textsuperscript{168}

The reference to Member State in Article 7(2) of that Regulation shall not be read as
including the United Kingdom in respect of Northern Ireland.

procedures for contaminants in food\textsuperscript{169}

European Parliament and of the Council and repealing Regulation (EC) No 258/97 of the

2013 on food intended for infants and young children, food for special medical
purposes, and total diet replacement for weight control and repealing Council
Commission Regulations (EC) No 41/2009 and (EC) No 953/2009\textsuperscript{171}

relating to coffee extracts and chicory extracts\textsuperscript{172}

\textsuperscript{165} OJ L 354, 31.12.2008, p. 34.
\textsuperscript{169} OJ L 37, 13.2.1993, p. 1.
\textsuperscript{171} OJ L 181, 29.6.2013, p. 35.


Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors\textsuperscript{176}

Commission Regulation (EC) No 1295/2008 of 18 December 2008 on the importation of hops from third countries\textsuperscript{177}

Commission Regulation (EC) No 1375/2007 of 23 November 2007 on imports of residues from the manufacture of starch from maize from the United States of America\textsuperscript{178}


Council Directive 2001/114/EC of 20 December 2001 relating to certain partly or wholly dehydrated preserved milk for human consumption\textsuperscript{181}


\textsuperscript{174} OJ L 10, 12.1.2002, p. 47.
\textsuperscript{175} OJ L 10, 12.1.2002, p. 53.
\textsuperscript{176} OJ L 157, 15.6.2011, p. 1.
\textsuperscript{178} OJ L 307 24.11.2007, p. 5.

32. Food contact material


The reference to Member State in Article 9(1) of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.


33. Food – other


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189 OJ L 141, 6.6.2009, p. 3.

– Council Regulation (Euratom) 2016/52 of 15 January 2016 laying down maximum permitted levels of radioactive contamination of food and feed following a nuclear accident or any other case of radiological emergency, and repealing Regulation (Euratom) No 3954/87 and Commission Regulations (Euratom) No 944/89 and (Euratom) No 770/90\textsuperscript{193}

– Council Regulation (EC) No 733/2008 of 15 July 2008 on the conditions governing imports of agricultural products originating in third countries following the accident at the Chernobyl nuclear power station\textsuperscript{194}

34. Feed – products and hygiene


The references to national reference laboratories in point 6 of Annex II to that Regulation shall not be read as applying to the United Kingdom in respect of Northern Ireland. This shall not prevent a national reference laboratory located in a Member State from fulfilling the functions of a national reference laboratory in respect of Northern Ireland. Information and material exchanged for that purpose between the competent authorities of Northern Ireland and a national reference laboratory in a Member State shall not be subject to further disclosure by the national reference laboratory without the prior consent of those competent authorities.

– Council Directive 90/167/EEC of 26 March 1990 laying down the conditions governing the preparation, placing on the market and use of medicated feedingstuffs in the Community\textsuperscript{198}


\textsuperscript{197} OJ L 268, 18.10.2003, p. 29.
\textsuperscript{198} OJ L 92, 7.4.1990, p. 42.
\textsuperscript{199}
35. GMOs

- Regulation (EC) No 1829/2003 of the European Parliament and of the Council of 22 September 2003 on genetically modified food and feed\textsuperscript{200}, with the exception of the second paragraph of Article 32

This shall not prevent a national reference laboratory located in a Member State from fulfilling the functions of a national reference laboratory in respect of Northern Ireland. Information and material exchanged for that purpose between the competent authorities of Northern Ireland and a national reference laboratory in a Member State shall not be subject to further disclosure by the national reference laboratory without the prior consent of those competent authorities.

The references to Member State in Articles 10(1) and 22(1) of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.


36. Live animals, germinal products and products of animal origin

References to national reference laboratories in the acts listed in this section shall not be read as including the reference laboratory in the United Kingdom. This shall not prevent a national reference laboratory located in a Member State from fulfilling the functions of a national reference laboratory in respect of Northern Ireland. Information and material exchanged for that purpose between the competent authorities of Northern Ireland and a national reference laboratory in a Member State shall not be subject to further disclosure by the national reference laboratory without the prior consent of those competent authorities.


\textsuperscript{204} OJ L 84, 31.3.2016, p. 1.
– Council Directive 64/432/EEC of 26 June 1964 on animal health problems affecting intra-Community trade in bovine animals and swine\textsuperscript{205}


– Council Directive 2009/156/EC of 30 November 2009 on animal health conditions governing the movement and importation from third countries of equidae\textsuperscript{207}

– Council Directive 2009/158/EC of 30 November 2009 on animal health conditions governing intra-Community trade in, and imports from third countries of, poultry and hatching eggs\textsuperscript{208}


– Council Directive 88/407/EEC of 14 June 1988 laying down the animal health requirements applicable to intra-Community trade in and imports of semen of domestic animals of the bovine species\textsuperscript{210}

– Council Directive 89/556/EEC of 25 September 1989 on animal health conditions governing intra-Community trade in and importation from third countries of embryos of domestic animals of the bovine species\textsuperscript{211}

– Council Directive 90/429/EEC of 26 June 1990 laying down the animal health requirements applicable to intra-Community trade in and imports of semen of domestic animals of the porcine species\textsuperscript{212}


– Council Directive 2006/88/EC of 24 October 2006 on animal health requirements for aquaculture animals and products thereof, and on the prevention and control of certain diseases in aquatic animals\textsuperscript{214}

\textsuperscript{205} OJ 121, 29.7.1964, p. 1977.
\textsuperscript{207} OJ L 192, 23.7.2010, p. 1.
\textsuperscript{208} OJ L 343, 22.12.2009, p. 74.
\textsuperscript{209} OJ L 268, 14.9.1992, p. 54.
\textsuperscript{210} OJ L 194, 22.7.1988, p. 10.
\textsuperscript{212} OJ L 224, 18.8.1990, p. 62.
\textsuperscript{213} OJ L 62, 15.3.1993, p. 49.


37. Animal disease control, zoonosis control

References to national reference laboratories in the acts listed in this section shall not be read as including the reference laboratory in the United Kingdom. This shall not prevent a national reference laboratory located in a Member State from fulfilling the functions of a national reference laboratory in respect of Northern Ireland. Information and material exchanged for that purpose between the competent authorities of Northern Ireland and a national reference laboratory in a Member State shall not be subject to further disclosure by the national reference laboratory without the prior consent of those competent authorities.


216 OJ L 18, 23.1.2003, p. 11.
220 OJ L 145, 13.6.1977, p. 44.
221 OJ L 15, 19.1.1978, p. 34.


38. Animal identification


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\(^{229}\) OJ L 62, 15.3.1993, p. 69.


39. Animal breeding


40. Animal welfare


41. Plant health

- Council Directive 2000/29/EC of 8 May 2000 on protective measures against the introduction into the Community of organisms harmful to plants or plant products and against their spread within the Community


42. Plant reproductive material


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240 OJ 125, 11.7.1966, p. 2309.
241 OJ L 93, 17.4.1968, p. 15.

– Council Directive 2002/54/EC of 13 June 2002 on the marketing of beet seed\textsuperscript{244}

– Council Directive 2002/55/EC of 13 June 2002 on the marketing of vegetable seed\textsuperscript{245}

– Council Directive 2002/56/EC of 13 June 2002 on the marketing of seed potatoes\textsuperscript{246}

– Council Directive 2002/57/EC of 13 June 2002 on the marketing of seed of oil and fibre plants\textsuperscript{247}

– Council Directive 2008/90/EC of 29 September 2008 on the marketing of fruit plant propagating material and fruit plants intended for fruit production\textsuperscript{248}

43. Official controls, veterinary checks

References to national reference laboratories in the acts listed in this section shall not be read as including the reference laboratory in the United Kingdom. This shall not prevent a national reference laboratory located in a Member State from fulfilling the functions of a national reference laboratory in respect of Northern Ireland. Information and material exchanged for that purpose between the competent authorities of Northern Ireland and a national reference laboratory in a Member State shall not be subject to further disclosure by the national reference laboratory without the prior consent of those competent authorities.


– Regulation (EC) No 882/2004 of the European Parliament and of the Council of 29 April 2004 on official controls performed to ensure the verification of compliance with feed and food law, animal health and animal welfare rules\textsuperscript{250}

\textsuperscript{242} OJ L 11, 15.1.2000, p. 17.


\textsuperscript{249} OJ L 95, 7.4.2017, p. 1.


– Council Directive 97/78/EC of 18 December 1997 laying down the principles governing the organisation of veterinary checks on products entering the Community from third countries\(253\)

– Council Directive 90/425/EEC of 26 June 1990 concerning veterinary and zootechnical checks applicable in intra-Community trade in certain live animals and products with a view to the completion of the internal market\(254\)


44. Sanitary and phytosanitary - Other


45. Intellectual property


\(251\) OJ L 139, 30.4.2004, p. 206.
\(254\) OJ L 224, 18.8.1990, p. 29.
\(256\) OJ L 125, 23.5.1996, p. 3.
\(257\) OJ L 125, 23.5.1996, p. 10.
protection of geographical indications of aromatized wine products and repealing Council Regulation (EEC) No 1601/91\(^{260}\)


46. Fisheries and aquaculture

- Commission Regulation (EEC) No 3703/85 of 23 December 1985 laying down detailed rules for applying the common marketing standards for certain fresh or chilled fish\(^{263}\)

- Council Regulation (EEC) No 2136/89 of 21 June 1989 laying down common marketing standards for preserved sardines and trade descriptions for preserved sardines and sardine-type products\(^{264}\)


- Council Regulation (EC) No 2406/96 of 26 November 1996 laying down common marketing standards for certain fishery products\(^{266}\)

- Council Regulation (EC) No 850/98 of 30 March 1998 for the conservation of fishery resources through technical measures for the protection of juveniles of marine organisms\(^{267}\), insofar as it concerns provisions relating to minimum sizes of marine organisms


\(^{263}\) OJ L 212, 22.7.1989, p. 79.


- Council Regulation (EC) No 1035/2001 of 22 May 2001 establishing a catch documentation scheme for *Dissostichus spp*\(^{272}\)


- Council Regulation (EC) No 1100/2007 of 18 September 2007 establishing measures for the recovery of the stock of European eel\(^{274}\)

47. Other


- Council Regulation (EC) No 2964/95 of 20 December 1995 introducing registration for crude oil imports and deliveries in the Community\(^{276}\)

- Council Regulation (EC) No 2182/2004 of 6 December 2004 concerning medals and tokens similar to euro coins\(^{277}\)

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– Regulation (EC) No 1889/2005 of the European Parliament and of the Council of 26 October 2005 on controls of cash entering or leaving the Community\textsuperscript{278}


– Council Regulation (EC) No 116/2009 of 18 December 2008 on the export of cultural goods\textsuperscript{280}


– Council Regulation (EC) No 428/2009 of 5 May 2009 setting up a Community regime for the control of exports, transfer, brokering and transit of dual-use items\textsuperscript{283}


– Directive 2009/43/EC of the European Parliament and of the Council of 6 May 2009 simplifying terms and conditions of transfers of defence-related products within the Community\textsuperscript{286}

– Council Regulation (EC) No 1236/2005 of 27 June 2005 concerning trade in certain goods which could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment\textsuperscript{287}

\textsuperscript{281} OJ L 159, 28.5.2014, p. 1.
\textsuperscript{282} OJ L 326, 29.12.1969, p. 36.
\textsuperscript{283} OJ L 134, 29.5.2009, p. 1.

– Restrictive measures in force based on Article 215 TFEU, insofar as they relate to trade in goods between the Union and third countries

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ANNEX 3

PROVISIONS OF UNION LAW REFERRED TO IN ARTICLE 8

1. Value Added Tax

   

   - Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax

   - Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures


   - Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods


   - Obligations stemming from the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax

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1 The headings and subheadings in this Annex are purely indicative.
8 OJ L 292, 10.11.2009, p. 5.
– Obligations stemming from the Cooperation agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other part, to combat fraud and any other illegal activity to the detriment of their financial interests\(^\text{11}\)

2. **Excise**


– Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004\(^\text{13}\)

– Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures\(^\text{14}\)


– Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco\(^\text{17}\)


– Council Directive 2006/79/EC of 5 October 2006 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries\(^\text{22}\)


\(^{13}\) OJ L 121, 8.5.2012, p. 1.


\(^{16}\) OJ L 316, 31.10.1992, p. 29.

\(^{17}\) OJ L 176, 5.7.2011, p. 24.


\(^{20}\) OJ L 162, 1.7.2003, p. 5.


\(^{22}\) OJ L 286, 17.10.2006, p. 15.
PROVISIONS OF UNION LAW REFERRED TO IN ARTICLE 9

The following acts shall apply to and in the United Kingdom in respect of Northern Ireland insofar as they apply to the generation, transmission, distribution, and supply of electricity, trading in wholesale electricity or cross-border exchanges in electricity.

Provisions relating to retail markets and consumer protection shall not apply. References to a provision of another Union act in the acts listed in this Annex shall not render the provision referred to applicable where it does not otherwise apply to and in the United Kingdom in respect of Northern Ireland, unless it is a provision governing wholesale electricity markets which applies in Ireland and is necessary for the joint operation of the single wholesale electricity market in Ireland and Northern Ireland.


4 OJ L 33, 4.2.2006, p. 22.
7 OJ L 275, 25.10.2003, p. 32.
ANNEX 5

PROVISIONS OF UNION LAW
REFERRED TO IN ARTICLE 10(1)

1. State Aid rules in the TFEU
   – Articles 107, 108 and 109 TFEU
   – Article 106 TFEU, insofar as it concerns State aid
   – Article 93 TFEU

2. Acts referring to the notion of aid
   – Commission notice on the notion of State aid
   – Communication from the Commission on the application of the European Union State aid rules to compensation granted for the provision of services of general economic interest
   – Commission Notice on the application of Articles 87 and 88 of the EC Treaty to State aid in the form of guarantees

3. Block exemption regulations

   3.1 Enabling regulation

   3.2 General block exemption regulation
      – Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty

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1 The headings and subheadings in this Annex are purely indicative.
3.3 Sectorial block exemption regulations

- Commission Regulation (EU) No 702/2014 of 25 June 2014 declaring certain categories of aid in the agricultural and forestry sectors and in rural areas compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union\(^7\)

- Commission Regulation (EU) No 1388/2014 of 16 December 2014 declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union\(^8\)


- Communication from the Commission on interpretative guidelines concerning Regulation (EC) No 1370/2007 on public passenger transport services by rail and by road\(^10\)

- Commission Decision of 20 December 2011 on the application of Article 106(2) of the Treaty on the Functioning of the European Union to State aid in the form of public service compensation granted to certain undertakings entrusted with the operation of services of general economic interest\(^11\)

3.4 De minimis aid regulations

- Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid\(^12\)

- Commission Regulation (EU) No 360/2012 of 25 April 2012 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid granted to undertakings providing services of general economic interest\(^13\)

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\(^{10}\) OJ C 92, 29.3.2014, p. 1.

\(^{11}\) OJ L 7, 11.1.2012, p. 3.


– Commission Regulation (EU) No 1408/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid in the agriculture sector\(^{14}\)


4. **Procedural rules**


– Notice from the Commission — Towards an effective implementation of Commission decisions ordering Member States to recover unlawful and incompatible State aid\(^{18}\)

– Commission notice on the determination of the applicable rules for the assessment of unlawful State aid\(^{19}\)

– Commission notice on the enforcement of State aid law by national courts\(^{20}\)

– Communication from the Commission on the revision of the method for setting the reference and discount rates\(^{21}\)

– Communication from the Commission - Code of Best Practice for the conduct of State aid control procedures\(^{22}\)

– Commission communication C (2003) 4582 of 1 December 2003 on professional secrecy in State aid decisions\(^{23}\)

\(^{15}\) OJ L 190, 28.6.2014, p. 45.  
\(^{18}\) OJ C 272, 15.11.2007, p. 4.  
\(^{19}\) OJ C 119, 22.5.2002, p. 22.  
5. Compatibility rules

5.1 Important Projects of Common European Interest

– Communication from the Commission — Criteria for the analysis of the compatibility with the internal market of State aid to promote the execution of important projects of common European interest\(^\text{24}\)

5.2 Agricultural aid

– European Union guidelines for State aid in the agricultural and forestry sectors and in rural areas 2014 – 2020\(^\text{25}\)

5.3 Fisheries and aquaculture aid

– Communication from the Commission — Guidelines for the examination of State aid to the fishery and aquaculture sector\(^\text{26}\)

5.4 Regional aid

– Guidelines on regional State aid for 2014-2020\(^\text{27}\)

5.5 Research and development and innovation aid

– Communication from the Commission — Framework for State aid for research and development and innovation\(^\text{28}\)

5.6 Risk capital aid

– Communication from the Commission — Guidelines on State aid to promote risk finance investments\(^\text{29}\)

5.7 Rescue and restructuring aid

– Communication from the Commission — Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty\(^\text{30}\)

\(^{26}\) OJ C 217, 2.7.2015, p. 1.
\(^{27}\) OJ C 209, 23.7.2013, p. 1.
\(^{29}\) OJ C 19, 22.1.2014, p. 4.
5.8 Training aid

– Communication from the Commission – Criteria for the analysis of the compatibility of State aid for training subject to individual notification

5.9 Employment aid

– Communication from the Commission – Criteria for the analysis of the compatibility of State aid for the employment of disadvantaged and disabled workers subject to individual notification

5.10 Temporary rules in response to the economic and financial crisis

– Communication from the Commission on the application, from 1 August 2013, of State aid rules to support measures in favour of banks in the context of the financial crisis

– Communication from the Commission on the treatment of impaired assets in the Community banking sector

– Commission communication on the return to viability and the assessment of restructuring measures in the financial sector in the current crisis under the State aid rules

5.11 Export credit insurance

– Communication from the Commission to the Member States on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to short-term export-credit insurance

5.12 Energy and environment

5.12.1 Environment and energy

– Communication from the Commission — Guidelines on State aid for environmental protection and energy 2014-2020

– Communication from the Commission — Guidelines on certain State aid measures in the context of the greenhouse gas emission allowance trading scheme post-2012

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5.12.2 Electricity (stranded costs)

- Commission Communication relating to the methodology for analysis of State aid linked to stranded costs

5.12.3 Coal

- Council Decision of 10 December 2010 on State aid to facilitate the closure of uncompetitive coal mines

5.13 Basic industries and manufacturing (steel)

- Communication from the Commission concerning certain aspects of the treatment of competition cases resulting from the expiry of the ECSC Treaty

5.14 Postal services

- Notice from the Commission on the application of the competition rules to the postal sector and on the assessment of certain State measures relating to postal services

5.15 Audiovisual, broadcasting and broadband

5.15.1 Audiovisual production

- Communication from the Commission on State aid for films and other audiovisual works

5.15.2 Broadcasting

- Communication from the Commission on the application of State aid rules to public service broadcasting

5.15.3 Broadband network

- Communication from the Commission - Guidelines for the application of State aid rules in relation to the rapid deployment of broadband networks

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5.16 Transport and infrastructure

- Communication from the Commission - Community guidelines on State aid for railway undertakings\textsuperscript{46}
- Community guidelines on State aid to maritime transport\textsuperscript{47}
- Communication from the Commission providing guidance on State aid complementary to Community funding for the launching of the motorways of the sea\textsuperscript{48}
- Communication from the Commission providing guidance on State aid to ship-management companies\textsuperscript{49}
- Communication from the Commission — Guidelines on State aid to airports and airlines\textsuperscript{50}

5.17 Services of general economic interest (SGEI)

- Communication from the Commission — European Union framework for State aid in the form of public service compensation\textsuperscript{51}

6. Transparency of financial relations between Member States and public undertakings

- Commission Directive 2006/111/EC of 16 November 2006 on the transparency of financial relations between Member States and public undertakings as well as on financial transparency within certain undertakings\textsuperscript{52}

\textsuperscript{46} OJ C 184, 22.7.2008, p. 13.
\textsuperscript{47} OJ C 13, 17.1.2004, p. 3.
\textsuperscript{50} OJ C 99, 4.4.2014, p. 3.
\textsuperscript{51} OJ C 8, 11.1.2012, p. 15.
\textsuperscript{52} OJ L 318, 17.11.2006, p. 17.
ANNEX 6

PROCEDURES REFERRED TO IN ARTICLE 10(2)

The Joint Committee shall determine the initial maximum exempted overall annual level of support and the initial minimum percentage referred to in Article 10(2), taking into account the most recent information available. The initial maximum exempted overall annual level of support shall be informed by the design of the United Kingdom’s future agricultural support scheme as well as the annual average of the total amount of expenditure incurred in Northern Ireland under the Common Agricultural Policy under the current MFF 2014-2020. The initial minimum percentage shall be informed by the design of the United Kingdom’s agricultural support scheme as well as by the percentage to which the overall expenditure under the Common Agricultural Policy in the Union complied with the provisions of Annex 2 to the WTO Agreement on Agriculture as notified for the period concerned.

The Joint Committee shall adjust the level of support and percentage referred to in the first paragraph informed by the design of the United Kingdom’s agricultural support scheme to any variation in the overall amount of support available under the Common Agricultural Policy in the Union in each future Multiannual Financial Framework.

If the Joint Committee fails to determine the initial level of support and percentage in accordance with the first paragraph, or fails to adjust the level of support and percentage in accordance with the second paragraph, by the end of the transition period or within 1 year of the entry into force of a future Multiannual Financial Framework, as the case may be, application of Article 10(2) shall be suspended until the Joint Committee has determined or adjusted the level of support and percentage.
PROCEDURES REFERRED TO IN ARTICLE 16(3)

1. Where the Union or the United Kingdom is considering taking safeguard measures under Article 16(1) of this Protocol, it shall, without delay, notify the Union or the United Kingdom, as the case may be, through the Joint Committee and shall provide all relevant information.

2. The Union and the United Kingdom shall immediately enter into consultations in the Joint Committee with a view to finding a commonly acceptable solution.

3. The Union or the United Kingdom, as the case may be, may not take safeguard measures until 1 month has elapsed after the date of notification under point 1, unless the consultation procedure under point 2 has been concluded before the expiration of the state limit. When exceptional circumstances requiring immediate action exclude prior examination, the Union or the United Kingdom, as the case may be, may apply forthwith the protective measures strictly necessary to remedy the situation.

4. The Union or the United Kingdom, as the case may be, shall, without delay, notify the measures taken to the Joint Committee and shall provide all relevant information.

5. The safeguard measures taken shall be the subject of consultations in the Joint Committee every 3 months from the date of their adoption with a view to their abolition before the date of expiry envisaged, or to the limitation of their scope of application. The Union or the United Kingdom, as the case may be, may at any time request the Joint Committee to review such measures.

6. Points 1 to 5 shall apply, mutatis mutandis, to rebalancing measures referred to in Article 16(2) of this Protocol.
Technical adaptations to the Withdrawal Agreement following the revision of the Protocol on Ireland/Northern Ireland as agreed at negotiators’ level

ARTICLE 184
Negotiations on the future relationship

The Union and the United Kingdom shall use their best endeavours, in good faith and in full respect of their respective legal orders, to take the necessary steps to negotiate expeditiously the agreements governing their future relationship referred to in the Political Declaration of [XX] October 2019 and to conduct the relevant procedures for the ratification or conclusion of those agreements, with a view to ensuring that those agreements apply, to the extent possible, as from the end of the transition period.

ARTICLE 185
Entry into force and application

[...]

The Protocol on Ireland/Northern Ireland shall apply as from the end of the transition period, with the exception of the following provisions of that Protocol that shall apply as from the entry into force of this Agreement:

– Article 1;
– the third, fourth and sixth subparagraphs of Article 5 (2);
– the second sentence of Article 5(3);
– the last sentence of Article 10(2);
– Article 12(3);
– Article 13(8);
– Article 14;
– Article 15(1) to (4) and (6);
– Article 19;
– the first paragraph of Annex 6.
[...]