



European
Commission

THE WINDSOR FRAMEWORK: A NEW WAY FORWARD FOR THE PROTOCOL ON IRELAND/NORTHERN IRELAND

27 February 2023

- ✓ Reaffirming full commitment to the Good Friday (Belfast) Agreement
- ✓ Ensuring lasting certainty and predictability for people and businesses in Northern Ireland
- ✓ Preserving the integrity of the EU and UK internal markets

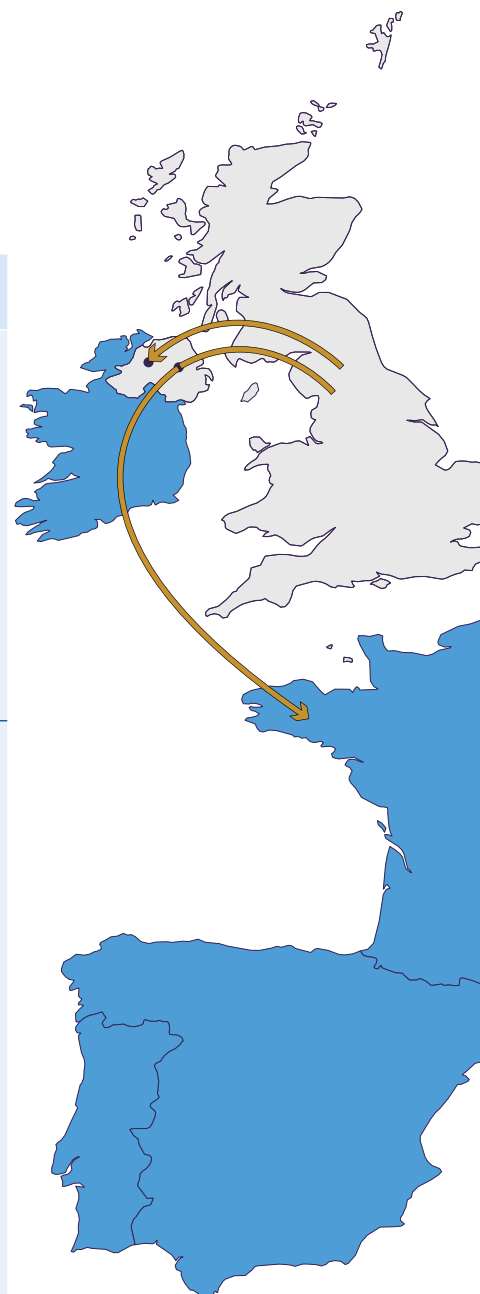


INTRODUCING DEFINITIVE SOLUTIONS



Goods moved from Great Britain to Northern Ireland, for end use or consumption in Northern Ireland

| | New arrangements | Safeguards for the EU Single Market |
|---|--|--|
| Customs/ Movement of goods | <ul style="list-style-type: none">✓ Trusted Trader scheme extended to a wider number of operators.✓ Drastically simpler requirements and processes.✓ Super-reduced data (mainly commercial and transport) from trusted operators needed.✓ Solutions for movement of freight and all types of parcels. | <ul style="list-style-type: none">✓ EU real-time access to UK customs IT systems and databases to perform risk assessments.✓ Robust authorisation and monitoring of Trusted Trader and Authorised Carrier schemes.✓ Enhanced market surveillance and enforcement.✓ Possibility to suspend or terminate schemes in certain circumstances. |
| Retail Agri-food | <ul style="list-style-type: none">✓ Same food available on supermarket shelves in Northern Ireland as in the rest of the UK.✓ UK public health and consumer protection standards apply.✓ Only a single general certificate for mixed loads needed per lorry.✓ Identity checks eventually reduced to 5%, with physical checks following a risk-based approach.✓ Seed potatoes allowed to move with easier procedures.✓ Simplified procedures for plants for planting and agricultural machinery. | <ul style="list-style-type: none">✓ EU animal and plant health rules apply.✓ SPS Inspection Facilities.✓ Labelling: "not for EU".✓ Frequency of checks commensurate with the extent of individual labelling.✓ Reinforced market surveillance, traceability and listing of authorised establishments.✓ Possibility to suspend facilitations partly or fully. |



➔ Goods destined for the EU or at risk of entering the EU Single Market

- ✓ Still subject to full checks and control.
- ✓ Full EU phytosanitary and customs rules apply.

EASIER PET TRAVEL

- ✓ Simple travel document and a microchip only.
- ✓ Declaration by the owner that the pet will remain in the UK.

SIMPLER PROCESSES FOR PARCELS

- ✓ Easier way for trusted traders to send or receive goods via business-to-business parcels.
- ✓ Simplifications for businesses-to-consumer parcels delivered by authorised carriers (e.g. a consumer ordering a product online).
- ✓ No requirements for private persons for consumer-to-consumer parcels (e.g. a grandmother sending a birthday present to her grandson).

VAT: MORE FLEXIBILITY AND ENHANCED COOPERATION

- ✓ Possibility to set UK VAT rates below EU VAT minima rates for immovable goods with no risk that these goods enter the EU Single Market (e.g., a heat pump for a house).
- ✓ UK SME VAT exemption scheme to apply for both goods and services if UK respects EU threshold for size of SMEs.
- ✓ UK able to tax all alcoholic beverages according to their alcoholic strength and to set reduced duty rates to alcoholic beverages served for immediate consumption in hospitality venues, as long as the applied rates are not below EU minima duty rates.
- ✓ Enhanced Coordination Mechanism to discuss VAT and excise issues in the future.
- ✓ Safeguards protect the EU from fraud risks or potential distortion of competition.

PERMANENT SOLUTION FOR ALL MEDICINES

- ✓ All medicines (generic and novel) will now be permanently available at the same time under the same conditions across the UK.
- ✓ Generic medicines: solution already found in April 2022.
- ✓ Novel medicines: UK rules for the authorisation and placing on the market now to apply.
- ✓ No need for prescription medicines to bear EU safety features.
- ✓ Safeguards: "UK only" labelling, monitoring and enforcement, possibility to suspend the new rules in case of risk/abuse.





GOVERNANCE AND STAKEHOLDER OUTREACH: VOICES OF NORTHERN IRELAND PEOPLE BETTER HEARD

- ✓ Regular engagement with Northern Ireland stakeholders, including on the Commission's Work Programme.
- ✓ Dedicated Northern Ireland section in impact assessments and workshops for Northern Ireland stakeholders on Protocol-related matters.
- ✓ Emergency mechanism / "Stormont" brake to allow the UK Government at the request of 30 Members of the Legislative Assembly in Northern Ireland to stop the application in Northern Ireland of amended or replacing EU legal provisions that may have a significant and lasting impact specific to the everyday lives of communities there. This mechanism can only be triggered under the most exceptional circumstances, as a matter of last resort, in a very well-defined process set out in a Unilateral Declaration by the UK.
- ✓ Special Body on Goods: a new way to assess – within the Specialised Committee on the Protocol – the potential impact of future UK legislation on goods for Northern Ireland.
- ✓ EU-UK commitment to regular dialogue across areas to resolve any issues with the operation of the Protocol.
- ✓ New structured sub-groups within the Joint Consultative Working Group.



SOLUTIONS ON TARIFF RATE QUOTAS

- ✓ Solution found for the movement of the most sensitive categories of steel subject to EU tariff rate quotas (TRQs) from Great Britain to Northern Ireland.
- ✓ Northern Ireland companies able to use the EU's tariff rate quotas for steel, to access UK-origin steel in these categories.
- ✓ Commitment to work together on finding a solution for other goods subject to TRQs.



CLARIFICATIONS ON STATE AID

- ✓ Clarification on the conditions under which UK measures do not affect trade between Northern Ireland and the EU. This provides certainty as to how and whom EU State aid rules apply.

EU AND UK ARE JOINTLY COMMITTING TO:

- ✓ Implement all solutions expeditiously and in good faith
- ✓ Exploit the potential of the Trade and Cooperation Agreement to continue building a positive EU-UK relationship