



Examples of flexibilities identified by the European Commission in an effort to facilitate the full implementation of the Protocol on Ireland/Northern Ireland

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The United Kingdom's decision to leave the European Union has presented significant challenges for the island of Ireland. Since the very beginning of the Brexit negotiations, the EU has engaged constructively to find solutions to protect the Good Friday (Belfast) Agreement in all its dimensions and to avoid a hard border on the island of Ireland.

After extensive negotiations, the EU and the UK agreed, signed and ratified the Protocol on Ireland / Northern Ireland. The Protocol is a unique solution to the type of Brexit chosen by the UK government, with both sides concurring that it was the best way to protect peace, stability and prosperity in Northern Ireland.

If the Protocol is now to achieve its goals, then it needs to be implemented fully and effectively. This is a shared responsibility.

The EU is living up to its responsibility and commitments. Given that the UK has not been ready or identified challenges to implement the Protocol, the European Commission has engaged thoroughly in finding flexibilities and technical solutions to ensure its full and effective implementation with permanent solutions. In the same spirit, the EU also found a number of solutions in December 2020, including grace periods. The Commission has also been engaging in outreach to business, civil society and political stakeholders in Northern Ireland, to hear from them about their experiences regarding the implementation of the Protocol.

A few examples of the areas in which the EU has identified flexibilities:

1/ In the area of Sanitary and Phytosanitary (SPS) measures:

- The Commission has suggested that the UK continues to follow, even if only temporarily, the EU's sanitary and phytosanitary (SPS) rules, as it does now. **Most checks on Great Britain – Northern Ireland trade would be removed** if there was a so-called "Swiss-style veterinary agreement" in place.¹ The UK has refused this option, even though the EU has suggested that this temporary agreement could be reviewed once the UK concludes new trade deals.
- On 30 June 2021, the EU and the UK, through an exchange of separate unilateral declarations, provided a further three-month extension, until 30 September 2021, of the grace period for the **movement of chilled meats** (e.g. sausages and other meat preparations) from Great Britain to Northern Ireland. The purpose of this additional period is to allow stakeholders, and in particular supermarkets in Northern Ireland, to complete the adjustment of their supply chains.
- The Commission has also explored other solutions where flexibility exists in EU rules. Examples include:
 - **Connecting EU and UK SPS databases:** the EU and UK IT teams are working tirelessly to ensure that the interface will be ready by September

¹ A New Zealand-style veterinary agreement based on equivalences would not remove these checks.

2021 at the latest. This will enable a swift handling of entry/exit data for SPS goods.

- **Guide dogs:** the Commission has clarified that assistance dogs accompanying their owner when entering Northern Ireland may benefit from the flexibility offered by Article 32 of Regulation (EU) No 576/2013 on the non-commercial movement of pet animals.
- **High-risk plants:** the EU has facilitated contacts with the European Food Safety Agency to assist in the preparation by the UK of complete dossiers concerning high-risk plants intended for export to the EU.
- **Tagging of live animals moving from Great Britain to Northern Ireland:** Commission Implementing Regulation (EU) 2021/1064 of 29 June 2021 removes the need for re-tagging when animals move multiple times between Great Britain and Northern Ireland during their life.
- The EU is clarifying the rules on EU-origin animal **products** that are **moved to Great Britain for storage before being shipped to Northern Ireland** (a Commission implementing act is under preparation, adoption expected in September 2021)
- The EU is also proposing to facilitate the **return to Northern Ireland of livestock brought from Great Britain to attend trade / exhibition fairs**, so that the animals concerned will not have to wait for a minimum residency period in Great Britain (Commission delegated and implementing acts are under preparation, adoption expected in October 2021).
- Work is also ongoing on a solution regarding the **risk control of scrapie**, to facilitate the **movement of sheep and goats** between Great Britain and Northern Ireland.

These proposed solutions demonstrate the Commission's commitment to the people in Northern Ireland, and to the Good Friday (Belfast) Agreement.

The UK has not adopted a similar constructive attitude. On the contrary:

- The construction work of permanent Border Control Posts (BCPs) has been halted.
- The temporary facilities in place in Northern Ireland do not work to their full capacity and have acute human resource problems.
- The traceability requirements agreed as part of the grace periods in December 2020 to ensure that the food products concerned are only sold to consumers in supermarkets in Northern Ireland are not complied with.

2/ In the area of medicines:

- The EU is particularly sensitive to public health issues and has identified a solution to ensure a continued, long-term supply of medicines to Northern Ireland, from or through Great Britain.
- The solution involves the EU changing its own rules, without changing the Protocol, so that regulatory compliance functions for medicines supplied to the Northern Ireland market only, pursuant to authorisations issued by the UK in accordance with the Protocol, may be permanently located in Great Britain, subject to specific conditions ensuring that the medicines concerned are not further distributed in the EU Internal Market.
- **A legislative proposal on these measures will be tabled by the Commission in early autumn, so as to facilitate finalisation of the legislative process on time.**

3/ In the area of VAT:

- As the UK is no longer part of the EU VAT area, the VAT margin scheme which enables the suppliers of second-hand goods to apply VAT only on their profit cannot apply in Northern Ireland on the sale of second-hand cars from Great Britain. This could increase the price of second-hand cars in Northern Ireland as Great Britain represents a large source of used right-hand drive cars.
- The EU wants to find solutions to sustain the access to affordable second-hand cars for citizens in Northern Ireland.
- The Commission is currently exploring options to solve this problem. The EU and the UK agree that the solution must be legally and technically sound.
- The UK should provide essential details on how the solution they propose could work in practice. That information has not yet been provided by the UK and is necessary before appropriate solutions can be identified.

4/ In the area of Tariff Rate Quotas (TRQ):

- Imports of goods into Northern Ireland cannot benefit from the quota system of the EU or the UK. According to the UK, this means that the cost of importing certain products in Northern Ireland can be higher than it is in the EU or the UK.
- It took time for the UK to identify this issue. As soon as the EU became aware of the issue, it immediately explored solutions.
- The UK should provide further evidence of the alleged problems. That information has not yet been provided by the UK and is necessary before appropriate solutions can be identified.