

Issues with Northern Ireland Protocol



1 Movement of goods: EU customs rules apply with no tariffs or restrictions unless goods are **“at risk”** of being moved into EU

2 Goods deemed at risk: EU tariff applied to Northern Ireland (NI) trader receiving goods from UK. If goods stay in NI, UK can refund trader. No refund if goods move to Irish Republic

3 Ports, airports: NI will continue to enforce EU checks and customs codes

Agri-food: Exports of **“products of animal origin”** such as meat, fish, shellfish, eggs and dairy from UK mainland to NI are subject to EU oversight



State aid: UK obliged under Article 10 to notify Brussels of any state aid decision affecting trade with NI – UK must comply with EU rules



VAT and exports: NI must align fully with EU VAT laws, and complete exit declarations to send goods to UK – demand incompatible with **“unfettered access”**



Regulation: Northern Ireland is obliged to align with rules of EU's Single Market. New or amended EU legislation will also apply in Northern Ireland

