



HM Government

# Safeguarding the Union

CP 1021



# **Safeguarding the Union**

**Presented to Parliament**

**by the Secretary of State for Northern Ireland**

**by Command of His Majesty**

**January 2024**

CP 1021

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## **EXECUTIVE SUMMARY**

1. The Windsor Framework agreed between the United Kingdom and the European Union was an important step in addressing the range of concerns with the old Northern Ireland Protocol. Rigorous implementation of the Northern Ireland Protocol as it stood would have been unworkable. There were significant issues to be addressed. Improvements were clearly required. The legally binding changes delivered represented important progress against the untenable position proposed in the original Protocol.
2. The Government also recognises that there have been legitimate concerns raised too since the Framework was agreed. Addressing these concerns is essential to ensuring the cementing and strengthening of Northern Ireland's integral place in the UK's internal market. It is on that basis that the Government has engaged in detailed negotiations with the Democratic Unionist Party (DUP), alongside engagement with other Northern Ireland political parties and the business community. These discussions have been extensive, wide-ranging and conducted in a constructive spirit throughout. And they have identified a new package of proposals that



look to fully protect Northern Ireland and its place in the Union.

3. At the heart of these proposals is the shared vision of a stable, certain future for Northern Ireland. One where its people and businesses are able to draw on the benefits of full membership of the United Kingdom and its internal market, as an indivisible part of the UK's economic union. One, as shown by Figure 1 below, is outside the Single Market, with the vast majority of economic life within the United Kingdom, while retaining full access to the EU market for goods. And one underpinned by strong, devolved government within the Union, in full respect of the principle of consent enshrined in the Belfast (Good Friday) Agreement.
4. These are essential components of a strong, confident and forward-looking Northern Ireland within the United Kingdom. The Government's vision of the Union is one that is optimistic, confident and inclusive, built on economic prosperity, embracing the diversity of the modern United Kingdom and excellent public services, including the vital asset of our National Health Service. A prosperous Northern Ireland, with stable and effective devolved

government, taking the opportunities posed by full access to the UK and EU markets remains the surest way to persuade the majority of the people of Northern Ireland that its best future remains within the Union. All polling and other evidence suggests a strong majority in Northern Ireland would regard such arrangements as an enduring basis for stability and prosperity.

**SAFEGUARDING THE UNION**

*Fig 1: The privileges and obligations associated with Northern Ireland’s access to the EU Single Market is not comparable to jurisdictions which are members of the single market.*

	Northern Ireland	Ireland	Norway
Access to the EU single market	✓	✓	✓
Unfettered Access to the UK’s internal market	✓	✗	✗
Pays into EU budget	✗	✓	✓
Freedom of Movement	✗	✓	✓
EU services rules	✗	✓	✓
EU environmental rules	✗	✓	✓
EU labour rules	✗	✓	✓
EU procurement rules	✗	✓	✓
Subject to European Medicines Agency	✗	✓	✓
Common Agricultural Policy	✗	✓	✗
Common Fisheries Policy	✗	✓	✗

5. This paper sets out a range of measures that, in the event of the restoration and ongoing functioning of the institutions, would copper-fasten Northern Ireland’s political and constitutional place in the

Union, strengthen the operation of the UK internal market, and support ever greater opportunities for trade within it - responding to the deeply held concerns that have been expressed.

6. The package of measures set out in this paper is specifically designed to:

- Strengthen the Union in the broadest sense;
- Reassert and strengthen Northern Ireland's place in the United Kingdom and its internal market;
- Future-proof the constitutional status of Northern Ireland against any future agreements that create new EU law alignment for Northern Ireland and undermine its place in the UK's internal market;
- Guarantee the smooth flow of Great Britain to Northern Ireland trade.
- Guarantee unfettered access for Northern Ireland goods to the rest of the UK, on a permanent basis;

- Ensure, alongside existing Framework protections, that the primacy of UK internal market rules in key areas is properly enshrined;
- Provide clear statutory protections that go further than ever before to provide reassurance that there will be no diminution in Northern Ireland's place in the Union without consent;
- Strengthen the operation of the Stormont Brake; and
- Deliver the right structures to maintain those protections for the long-term - meaning that we have the mechanisms not only to address the issues we see now, but to ensure that the arrangements provide resilient protections for the UK internal market for the long-term.

7. **Chapter 2** summarises the full range of these measures - a package that will have significant, wide-ranging and practical impact in the short-term, alongside new protections and assurances for the longer-term.

8. **Chapter 3** underlines that these measures, set alongside the progress made in the Windsor

Framework, operate entirely consistently with Northern Ireland's constitutional position within the United Kingdom, including as expressed by the Acts of Union in its modern context. This is bolstered through new statutory protections for Northern Ireland's constitutional position and its unfettered access to the UK's internal market; new measures to future-proof that position against future EU agreements which create new EU law alignment for Northern Ireland and adversely affect the UK's internal market, and recognise the end of the presumption of dynamic alignment with EU law in Northern Ireland; and the establishment of a new UK East-West Council.

9. **Chapter 4** sets out further changes and their impacts on the Windsor Framework which will support the ongoing strength of the UK's internal market. This will include replacing a narrow green lane concept with a broader UK internal market system and a new internal market guarantee to protect the historic trade flows within the UK's internal market. The measures will mean that there will be no checks when goods move within the UK internal market system save those conducted by UK authorities as part of a risk-based or intelligence-led

approach to tackle criminality, abuse of the scheme, smuggling and disease risks. We will transition to a new approach which scraps the requirements in the old Protocol for both international customs paperwork and supplementary declarations. And we will continue to broaden the range of goods moving within this new system, moving forward to codify new legally binding text to allow more agrifood goods to move, and to enable more goods to move without duties or tariffs.

10. **Chapter 5** sets out how the Government will strengthen the UK's internal market, recognising the overwhelming and pre-eminent importance of East-West trade to Northern Ireland's economic life. Measures will include the abolition of legal duties on the Government with regard to the so-called 'all-island economy'; protecting the placement of goods on the NI market by delivering on our commitment to apply Windsor Framework labelling requirements UK-wide; and strengthening and expanding the unfettered access of NI goods to the rest of the United Kingdom. We will also put in place new statutory guidance underlining the importance of Northern Ireland's place in the internal market when any public body is implementing the Windsor

Framework; and affirm our commitment to pursue all avenues necessary to safeguard the ongoing supply of veterinary medicines in Northern Ireland. And we will create the structures, including a new body - Intertrade UK - to support, facilitate and boost trade within the United Kingdom.

11. **Chapter 6** provides new assurances that will safeguard Northern Ireland's integral place within the United Kingdom and its internal market now and into the future. This will include new structures and processes to protect the UK's internal market. These include new Internal Market Assessments for new regulatory measures, and statutory requirements to consider the impact of new legislation on internal market trade; and new UK Government structures and avenues for a restored Northern Ireland Executive to work with the UK Government to identify and address issues as they arise. There will be stronger independent oversight to ensure that the Windsor Framework is implemented in a pragmatic way that respects the UK's internal market. This will include the establishment of a new Independent Monitoring Panel; as well as stronger statutory requirements around the operation of the independent review of the Windsor Framework



following a democratic consent vote later this year so that it is robust, independent and timely. And we will provide full clarity on the operation of the Stormont Brake, to ensure it serves as the full and powerful safeguard in practice as it is set out to be in legislation.

12. The Government also recognises that much discourse over the past year has been focused on the constitutional implications of the Windsor Framework. **Annex 1** addresses concerns and misconceptions that have arisen around the status of the Acts of Union, including Article Six, setting them in their proper historical and constitutional context. It sets out the Government's view that the Windsor Framework, set alongside this package of measures, provide protections which did not exist before for Northern Ireland's place in the economic and political union, offering a more powerful statutory safeguard for Northern Ireland's position in the United Kingdom and our internal market than has been the case previously (including long before the Northern Ireland Protocol).

13. **Annex 2** recognises the role of the Government in bolstering Northern Ireland's place in the Union,

setting out new measures to embed new structures across the public and private sectors to maximise the economic and cultural opportunities that are the strength of the Union. These include new steps to make the case for the Union; a guarantee to establish the Castlereagh Foundation; new guidance and training to promote the balance of the Belfast (Good Friday) Agreement; and commitments to strengthen Northern Ireland's defence industries.

14. Overall, this package of measures reflects the outcome of the negotiations with the Democratic Unionist Party; builds upon the progress secured by the Windsor Framework while securing further changes to its operation; looks forward with a broad range of significant further protections for the UK internal market, including in statute; and establishes the structures that will preserve these protections for the long-term. It of course is not, nor could it be, the end of the story. There will need to be ongoing reflection, using the structures we have to monitor arrangements closely. The Government is fully committed to that ongoing engagement and work, so that all agreed arrangements operate fully consistently with Northern Ireland's place in the UK and its internal market, now and in the future.

## **CHAPTER 1: PROGRESS TO DATE**

15. The Windsor Framework agreed between the United Kingdom and the European Union was an important step in addressing the legitimate and significant concerns with the old Northern Ireland Protocol. The Framework delivered significant improvements in a number of areas that had been identified as major challenges. These have been kept closely in mind through the subsequent engagement that has run alongside the early stages of implementation.
16. As had been recognised by communities and businesses in Northern Ireland, rigorous implementation of the Northern Ireland Protocol as it stood would simply have been unworkable. Changes were needed not only to deal with the potential effects on East-West trade, but also to address implications for democratic governance and Northern Ireland's place in our Union. As had been underlined in the unionist community and beyond, failing to respond to those concerns undermined economic and political stability in Northern Ireland, and stood as a barrier to power-sharing government being restored.

17. On that basis the Government pursued an intensive process of negotiations with the EU, beginning in 2021 and culminating in February 2023 with the Windsor Framework. That agreement delivered legally binding changes, including through amendment of the text of the original Protocol, to end dynamic alignment with EU law on goods and to take steps forward to deal with those concerns. It secured a series of important developments to smooth the flow of trade; protect Northern Ireland's place in the Union; and address the democratic deficit.

18. Those changes were not, as this document acknowledges and as the Framework itself does, a definitive resolution to all issues faced. But it is important to underline the progress it represented - progress which has been built on further in subsequent discussions, and which will need to continue to ensure the arrangements can adapt as needed to meet the unique circumstances of Northern Ireland.

### ***UK internal market systems***

19. The Government was clear that properly protecting internal UK trade had to be at the heart of

any agreement. It was in that spirit that the Framework provided for a specific set of new arrangements for traders moving goods within the United Kingdom, with a particular set of safeguards for critical agrifood retail trade. In line with the Government's commitments since 2021, these arrangements establish individual schemes that can be used only by UK internal market traders, to preserve those benefits for UK traders and to maintain the smooth flow of that trade.

20. These considerably expand the range of businesses able to use these internal market arrangements, going well beyond the scale envisaged in the original Protocol. This included bringing a much broader range of companies involved in processing goods into scope (encompassing four fifths of manufacturing companies in NI trading with Great Britain); and widening access to the agrifood retail scheme to more retailers, wholesalers and food service companies. These changes have ensured that over 3000 new businesses are now registered to move goods within the UK internal market system, compared with the corresponding schemes under the old 'grace periods'.

21. The agreement also removes unnecessary bureaucracy when moving goods within the UK internal market system. For agrifood, members of the schemes will not have to rely on hundreds of vet-signed certificates when moving goods, instead using a single general certificate - a system now in full effect.
  
22. The protection of Northern Ireland's rural and farming communities remains a key priority to ensuring that economic benefits are felt across the whole of Northern Ireland. The Windsor Framework keeps Northern Ireland completely out of the Common Agricultural Policy and Common Fisheries Policy, and out of a broad swathe of EU environmental and welfare policies. It means that previously banned seed potatoes and a range of native tree species prioritised by industry will also be able to move again - including hawthorn and apple trees, with more species being added on an ongoing basis. Garden centres can now use the Northern Ireland Plant Health Label to move products to Northern Ireland rather than requiring EU phytosanitary certification, reflecting the approach for movements of plants within Great Britain and reducing costs and burdens. Businesses will now

need only to pay £123 a year, as part of the UK-wide plant passport scheme, instead of £153 for every consignment/movement, and utilising a single, simple, print-at-home plant label. And livestock can now move from Northern Ireland to Great Britain for shows and sales with the freedom to return within 15 days - abolishing previous requirements that made moving livestock temporarily more difficult. So far, 15 key markets such as Ruthin, Lanark, Dumfries and Carlisle have been registered to avail of this easement, with Stirling market in the process of undergoing final authorisation in this regard.

23. The Windsor Framework removes the need for traders to be subject to full international customs documentation, with new systems - bolstered by ongoing support from the Trader Support Service (TSS) - able to draw on ordinary commercial information. And for parcels, the arrangements permanently scrap any requirement for customs declarations, pre-notification or other formalities that would have applied under the old Protocol for consumer movements. By securing a legally binding change that recognises consumer parcel deliveries as destined to stay within the UK, the Framework safeguards parcel deliveries without burdens

(underpinned by a background process of data-sharing managed by authorised parcel operators).

24. And businesses moving goods at risk of entering the EU can benefit from the Customs Duty Waiver Scheme. Over 1100 traders are signed up to the scheme, meaning they can claim a waiver on customs duty when moving 'at risk' goods into Northern Ireland. More than £10 million in customs duty has already been waived for goods moved into NI, and the scheme has been recently expanded. On 1 January – the scheme's limit was increased, allowing businesses to claim a waiver for customs duty up to a maximum value of ~£260,000 over three tax years - a 50% increase compared to the previous maximum of ~£170,000. This is a unique advantage for Northern Ireland trade and ports, which does not apply anywhere else in the UK, or indeed in Ireland, for rest of the world imports subject to tariffs.

25. These arrangements also removed unnecessary prohibitions on a range of goods, whether steel, sausages, lamb joints or goods from the rest of the



world, from being able to be moved under our internal market schemes.

26. All of this is underpinned by disapplication of rules that would otherwise impose international bureaucracy on internal UK movements. Therefore traders will not be dealing with the old Protocol arrangements under the Union Customs Code, but instead with a bespoke system designed for UK trade. And for agrifood, there is a unique legal arrangement which gives UK public health and safety standards primacy for goods staying within the UK. As a result UK standards will apply across public health, marketing, organics, labelling, genetic modification, and drinks such as wines, spirits and mineral waters - removing more than 60 EU food and drink rules in the original Protocol. These provide long-term arrangements protecting critical areas of trade.

## ***Unfettered access***

27. Just as important in protecting goods movements from Great Britain was dealing with impediments that risked NI traders not having full access to the whole of the UK market. The original Protocol called for export declarations on those movements, and a subsequent agreement conceded the need for “equivalent information” to export declarations. The decision of the then Government to drop UK Internal Market Act clauses that would have protected NI-GB trade meant that unfettered access was placed in legal jeopardy. The Windsor Framework removes the requirements for declarations, with controls applied only to negligible and niche cases such as endangered species. This scraps the proposed application of a default set of EU rules in the original Protocol, and instead provides the firm basis for permanent unfettered access for NI businesses to the UK market.

***Further disapplication of EU rules - VAT and excise, and medicines***

28. The Windsor Framework goes further than that in disapplying EU rules and ensuring UK rules take primacy in key areas.

**a.** On **VAT and excise**, the old Protocol risked NI being unable to benefit from the same goods VAT rates and duty structures as elsewhere in the United Kingdom. The Windsor Framework secured substantive, legally binding changes to ensure that Northern Ireland benefits from the same VAT and alcohol taxes as apply in the rest of the United Kingdom. This included specific amendments to the legal text to provide these critical freedoms and to lock in flexibility for the future. These changes continue to deliver benefits on the ground: removing the limit on the number of zero rates has allowed parity across the UK, as shown when protections provided for women's sanitary products were applied across the UK at Autumn Statement; zero-rates of VAT now apply on the installation of energy-saving materials such as heat pumps, which following Autumn Statement apply to a broader range of

products; and alcohol duty reforms have been applied UK-wide, including the freeze on duty rates. The changes made in Autumn Statement 2023 simply would not have been possible under the old Protocol and would have led to automatic GB-NI divergence.

**b. For subsidy control**, the Windsor Framework ensured that, in practice, more than 98% of Northern Ireland subsidies based on past trends will be able to be granted without notification to the EU. This sits alongside the uniquely generous arrangements for agricultural subsidies in Northern Ireland under the Framework. This difference has already been felt in practice: under the old Protocol, there were 11 cases that required EU approval. Since the Windsor Framework, during 2023 there was only one such case - which was in any event resolved to ensure a UK-wide subsidy scheme, while continuing access to the EU market for all manufacturers in scope.

**c. For medicines**, another vital pillar of Northern Ireland's place in the UK is the existence of the same National Health Service. The old Protocol

failed to reflect that the supply of medicines was an essential state function, and proposed an unworkable application of EU rules and European Medicines Agency jurisdiction. The Windsor Framework secured an unprecedented settlement that provides a comprehensive carve-out from EU rules. It has ensured that UK rules and regulations have primacy, such that MHRA approves all drugs for the whole UK market. **This means a single set of approvals, a single licence, and a single pack, for the whole UK - a long-term, durable basis for supplying medicines to Northern Ireland.** And it locks in those arrangements without undermining the frictionless access to the EU market for world-leading Northern Ireland pharmaceutical and medical technology firms.

### ***New democratic safeguards***

29. While the original Protocol had kept EU rules out of key areas, whether in services, social and environmental rules, or control of UK waters, the Framework recognised that we needed to go further. As shown above, it therefore stripped away EU rules and ensured the primacy of UK rules in a range of

critical areas of trade: limiting the application of EU law, applied through UK law, to those aspects strictly necessary to maintain the unique ability for Northern Ireland firms to sell their goods into the EU market, maintaining the maximum market access that has been a core ask of businesses throughout the Brexit process.

30. However, it was acknowledged that, in the very small fraction of areas where EU rules did remain, work was needed to address the democratic deficit and tackle the automatic ratchet effect of EU law. The rules applied under the Framework do so only for as long as they command democratic consent in Northern Ireland. But that did not address the question in full.

31. As such the Framework introduced a further safeguard of democratic control through the Stormont Brake - which ends the automatic and unchallengeable application of dynamic alignment that existed under the Protocol. This will give restored institutions a genuine and powerful role in the decision on whether or not significant new goods rules should apply in Northern Ireland. This is more than simply a say in the rules that are made: the

Brake would enable a sovereign UK Government decision to veto the application of a new rule - and the accompanying ECJ interpretation and oversight - to Northern Ireland permanently. This protection has now been enshrined in law by the Government, with a duty to trigger the Brake following a valid notification from the Assembly.

32. Once triggered for a rule - or where an entirely new rule is brought forward - it will be for the UK to determine at the Joint Committee whether that provision should apply in Northern Ireland. Here again the Government has strengthened the protections available through statutory provision. This has meant that the Government cannot proceed to add any new rule to the Framework without cross-community support, unless the Government could demonstrate that there were exceptional circumstances or confirm that the new measure would not create new regulatory borders between Great Britain and Northern Ireland.

33. These are powerful democratic safeguards for the restored Northern Ireland institutions. Had the institutions been up and running, there would already have been at least two votes on whether or not to

apply new EU laws in Northern Ireland. They rebut the idea that there is permanent dynamic alignment, and provide the means to protect the UK internal market if it is put at risk through future rule changes. And they provide protections that are unprecedented: preserving Northern Ireland's full access to the UK and EU markets; while enabling a robust check and balance on the rules that underpin that arrangement.

### ***Moving forward***

34. Taken as a whole, those changes, as has been acknowledged across the board, mark significant progress from the untenable position proposed in the original Protocol. Whereas the Protocol risked trade, growth and prosperity for the Union, the Windsor Framework provides the template for goods to flow smoothly and for all aspects of the economic union of the United Kingdom to be respected.

35. Yet they are rightly not the end point. There is always the potential for issues to emerge, and for challenges to need to be addressed. That capacity for ongoing dialogue, and for further development as may be required, is acknowledged in the Windsor Framework and its accompanying political declaration. That is why it establishes new



mechanisms for engagement with stakeholders; new expert groups to facilitate UK-EU discussion on technical issues; and specific new mechanisms to look at the potential impacts on the UK internal market of new goods, VAT and excise rules. And in each of those forums, the Government has committed to a restored Executive, through the First and deputy First Ministers, having a seat at the table at the UK delegation for any relevant UK-EU Joint Committee meetings.

36. The Government has always been clear that it will approach the operation of the Windsor Framework in this spirit: working to ensure its benefits are felt in full, but also recognising that when required further changes will be necessary to respond on an ongoing basis to the unique circumstances of Northern Ireland. It is in that context that the Government will continue to work closely with industry and other stakeholders to resolve emerging issues: whether ensuring, both now and as new arrangements are put in place, that consumer parcels are not inadvertently subject to unnecessary burdens such as customs declarations, or working with the horticulture sector on concerns such as seed movements.

37. To that end, we will rapidly establish a Horticulture Working Group. The Group will include representatives of industry and will work through any remaining issues with a view to issuing guidance on these issues. The Government will ask the Group to address in particular the issue of the movement of seeds to consumers in Northern Ireland as its first priority, and will ask the Group to report on potential solutions by autumn 2024 as part of the transition to the internal market system.

38. It is on that basis that the Government has engaged with the DUP. Those negotiations have been constructive, focusing on the full range of economic and constitutional issues that have been legitimately expressed over the period since January 2021.

39. The outcome of those negotiations is a new package of proposals that look to fully protect Northern Ireland and its place in our Union. These are reflected in the broad and comprehensive nature of the new proposals in this Command Paper, which both deliver concrete improvements now and create new structures and mechanisms to monitor and

ensure that Northern Ireland's place in the Internal Market and the Union is not undermined in the future.

## **CHAPTER 2: SUMMARY OF NEW PACKAGE OF MEASURES**

40. As the outcome of negotiations with the DUP, the Government will take forward as agreed the following package of measures in order to strengthen Northern Ireland's integral place in the United Kingdom. All of the measures, safeguards and new mechanisms here will be delivered according to an agreed timetable and will be delivered alongside, and are indivisibly connected to, the full restoration of the democratic institutions in Northern Ireland.

41. The measures will copper-fasten Northern Ireland's integral place in the United Kingdom, fulfilling the Acts of Union 1800; strengthen the UK's internal market; and safeguard new protections into the future.

42. This package recognises that this process of discussions, as with the Framework, could never be a definitive or determinative end to considering the right arrangements for Northern Ireland. It acknowledges the progress made by the Framework, delivers new protections that will be beneficial for businesses and for East-West trade. But it also acknowledges the need for ongoing reflection:

ensuring we have the structures in place to monitor the arrangements, and to progress discussions where issues are identified which need to be resolved. The Government is fully committed to that ongoing engagement and work, so that all agreed arrangements operate fully consistently with Northern Ireland's place in the UK and its internal market.

43. The measures the Government is committing to comprise:

**a. Legislation affirming Northern Ireland's constitutional status** underpinned by, among other provisions, the Acts of Union. The legislation will affirm Parliament's sovereignty over all matters in Northern Ireland, and address the concern that Northern Ireland's constitutional position in the Union has been weakened by the creation of specific arrangements for trade in goods.

**b. Legislation guaranteeing Northern Ireland's unfettered access to the UK's internal market**, through amending the UK Internal Market Act 2020. This will include expressly prohibiting exit procedures on goods moving from Northern Ireland to Great Britain, restoring the safeguards

on unfettered access dropped by the then Government in 2020, providing for unfettered access for indirect routes to Great Britain, providing a competitive advantage and protection for Northern Ireland agrifood goods and putting in new legal measures to prevent abuse of the arrangements by Irish businesses.

**c. Legislation to future-proof the effective operation of the UK's internal market** by preventing governments from reaching a future agreement with the EU like the Protocol that would create new EU law alignment for Northern Ireland and new barriers with Great Britain - such as any attempt to put in place new EU alignment in areas like services for NI alone, thereby offering new legal and constitutional protections that fulfil the original purpose of the Acts of Union.

**d. Legislative change to recognise the end of the automatic pipeline of EU law** - with an amendment to section 7A of the European Union (Withdrawal) Act 2018, reflecting the new reality that the law which applies in Northern Ireland is now properly subject to the democratic oversight of the Northern Ireland Assembly through the

Stormont Brake and the democratic consent mechanism.

- e. Replacing the green lane with a UK internal market system** governing the movement of goods which will remain within the UK, backed by new protections for historic trade flows and reductions in burdens and formalities.
- f. A new long-term, permanent UK Internal Market Guarantee to protect the historic trade flows between Great Britain and Northern Ireland.** The Government will commit that more than 80% of all freight movements from Great Britain to Northern Ireland take place under the UK internal market system, with independent scrutiny.
- g. Ensuring there will be no checks when goods move within the UK internal market system save those conducted by UK authorities** as part of a risk-based or intelligence-led approach to tackle **criminality, abuse of the scheme, smuggling and disease risks.** This will ensure the smooth flow of goods that are moving within the UK internal market.

- h. A commitment to remove the legal duties to have regard to the ‘all-island economy’** in section 10(1)(b) of the European Union (Withdrawal) Act 2018.
- i. Legislation to maximise the flow of goods across the UK** which will guarantee unfettered access for Northern Ireland goods to the rest of the UK on an ongoing basis in all scenarios, regardless of any future regulatory divergence between Northern Ireland and Great Britain; apply the Market Access Principles of mutual recognition and non-discrimination to Northern Ireland goods in Great Britain on an ongoing basis in all scenarios; and ensure that the benefits of the repeal of EU food and drink standards in the UK’s internal market are enshrined in the UK Internal Market Act.
- j. Immediate work to identify ways to ensure that businesses can supply goods and services to the whole of the UK**, including exploring how Intertrade UK can provide the information and clarification that businesses need to simplify and reduce unnecessary burdens in making their



goods and services available in all parts of the UK.

**k. Expanding the scope and scale of goods moving in the UK internal market system:** We will move forward ensuring that more rest of the world products prioritised by retailers can move on the basis of British safety standards and without individual veterinary certificates. And as a result of the joint legal solution with the European Commission set out on 30 January, in the future Northern Ireland traders will be able to benefit from the UK's independent free trade policy when importing agrifood goods. This is in addition to new legislation, published on 15 December, establishing new quotas for additional categories of GB origin steel, providing legally binding protections for tariff-free movement of this steel.

**l. Going further on removing prohibitions on shrubs and trees:** significant progress has been made with the publication of legal text on 11 December to lift the prohibition on English oaks, meaning that we have now converted the aspiration in the February Command Paper to lift bans on 11 species into legal reality. Constructive

engagement with the Ulster Farmers Union, DUP and others in the horticulture sector has highlighted the need to go further. Independent scientific assessments have now been completed for common hazel - paving the way for the ban to be lifted in the next month; we are now in active scientific dialogue on lifting bans on another five species such as the sweet cherry and oval-leaved privet; and have submitted another 26 dossiers for species including black poplar and grey willow for scientific assessment. We expect to submit a further 10 dossiers for assessment over the coming months. We recognise the constructive engagement from the European Commission and extensive dialogue with the horticulture sector and DUP which has delivered substantial progress.

**m. Legislation to confirm Windsor Framework labelling requirements will apply across the United Kingdom**, in line with our longstanding commitments to remove any disincentive for suppliers, manufacturers or retailers to place goods on the market in Northern Ireland. This will provide a critical, legally binding UK-wide solution.

- n. Publication of operational arrangements for the Stormont Brake** to ensure that the arrangements are in place to enable the full use of the Stormont Brake, setting out an agreed operational approach with the Northern Ireland Assembly to enable MLAs to exercise their new functions.
- o. The creation of a UK East-West Council** to establish a unique new forum, across the United Kingdom, for key representatives from government, business and the education sector from Northern Ireland and Great Britain to identify opportunities for deepening connections between Northern Ireland and the rest of the UK in areas such as trade, transport, education and culture.
- p. The establishment of Intertrade UK**, a new body to promote trade within the UK. Its role will be to provide advice and facilitate businesses across the UK boosting internal trade, to promote the full extent of the UK's market to businesses and traders, and to conduct and publish research or other activity designed to advance intra-UK trade.
- q. Avoiding unnecessary gold plating in the implementation of new arrangements** through

new statutory guidance under section 46 of the UK Internal Market Act 2020 to set out how public authorities should have special regard to Northern Ireland's place in the UK's internal market, to avoid gold plating and support the free flow of goods between Great Britain and Northern Ireland.

**r. Ensuring continued supply of necessary veterinary medicines** in Northern Ireland beyond 2025, pursuing an agreement with the EU on a long-term basis but if necessary, by a guarantee of flexibilities that would be deployed by the Government. We will also shortly set out plans to introduce legislation in the spring that would avoid new regulatory divergence between GB and NI on veterinary medicines.

**s. A legal requirement that new legislation is assessed as to whether it impacts on trade between Northern Ireland and Great Britain and, if so, for ministers to make a statement considering any impacts on the operation of Northern Ireland's place in the UK's internal market.**

**t. Including a new Internal Market Assessment in the Regulatory Impact Assessment process,**

As part of an agile regulatory approach to benefit the whole UK. Any Regulatory Impact Assessments would need to account for any adverse effects on trade within all parts of our Union - so as to avoid Whitehall applying unnecessary regulatory burdens on business in any part of the UK.

**u. UK Government ministerial structures** to monitor and manage issues arising from the Windsor Framework or future regulatory changes and a specific role for the Office of the Internal Market to monitor impacts for Northern Ireland arising from future regulatory changes.

**v. New UK Government-NI Executive structures** to enable early identification and resolution of issues arising from the implementation of arrangements.

**w. An Independent Monitoring Panel** to provide oversight of the implementation of new arrangements so that Government and other authorities are held to account for delivering it in a pragmatic, proportionate way without gold plating.

**x. A strengthened independent review of the Windsor Framework underpinned by a statutory duty** to initiate the review and to ensure its report is considered fully, bolstering the commitment to seek the widest basis of cross-community support for arrangements and providing another future moment to ensure that solutions are ones that can achieve broad support.

44. The package of measures set out in this paper are specifically designed to:

- Strengthen the Union in the broadest sense;
- Reassert and strengthen Northern Ireland's place in the United Kingdom and its internal market;
- Ensure, alongside existing Framework protections, that the primacy of UK internal market rules in key areas is properly enshrined enabling Northern Ireland, along with the rest of the United Kingdom, to benefit from the regulatory freedoms we will pursue outside of the EU;
- Provide clear statutory protections in the future that go further than ever before-to make clear that

there will be no diminution in Northern Ireland's place in the Union without consent; and

- Deliver the right structures to maintain those protections for the long-term - meaning that we have the mechanisms not only to address the issues we see now, but to ensure that the arrangements provide resilient protections for the UK internal market for the long-term.

## CHAPTER 3: STRENGTHENING THE UNION

45. Northern Ireland's constitutional position within the United Kingdom is undiminished and will continue unless and until a majority of its population decides otherwise. That principle of consent is a key guarantee for those who want to maintain Northern Ireland's place in the Union, secured over long years of negotiation and enshrined in the Belfast (Good Friday) Agreement and the Northern Ireland Act 1998. The Government is clear that it will countenance no diminution in Northern Ireland's place in the Union at all - partial or total - except in accordance with the principle of consent.

46. The important starting point is that the Windsor Framework applies only in respect of the trade in goods - the vast majority of public policy is entirely untouched by it. This includes important areas like immigration, where the UK's immigration policy and law applies uniformly across the United Kingdom, notwithstanding some recent incorrect assertions about the impact of the Windsor Framework on, for example, the *Safety of Rwanda (Asylum and Immigration) Bill*. The Government's unambiguous position is that the Windsor Framework is not



engaged by the Bill. Article 2 of the Framework does not apply EU law or ECJ jurisdiction, and only applies in the respect of rights set out in the relevant chapter of the Belfast (Good Friday) Agreement and a diminution of those rights which arises as a result of the UK's withdrawal from the EU. The Government has set out its view that neither test is met in respect of the Rwanda Bill. This Bill will therefore apply in full in Northern Ireland, in the same way that it applies in the rest of the United Kingdom. It is explicit, it is on the face of the Bill and will always be the case, reflecting that immigration policy is a UK-wide matter. Nothing in the Windsor framework or the Trade and Cooperation agreement affects that.

47. Our Union is not just a political one, but an economic one too. Over recent years, insufficient attention has been paid to the vital importance of that economic union in the values and identities of many Unionists in Northern Ireland. Northern Ireland's place in the economic union remains the single most important factor in ensuring its prosperity - and that prosperity is, in turn, recognised as an important pillar of the Belfast (Good Friday) Agreement.

48. The economic rights contained in Article Six of the foundation instrument of the Union - the Acts of Union 1800 - reflected the importance of that economic union. That economic union has never demanded identical economic and trading arrangements across the United Kingdom. Far from prohibiting distinct arrangements for parts of the UK, the actual effect of the Acts of Union is itself a powerful demonstration of the consistency of (then) Ireland's place in the Union with distinct arrangements reflecting Ireland's unique circumstances.

49. That principle survived the partition of Ireland and it remains erroneous to suggest that the Acts of Union requirement that Northern Ireland be on the 'same footing' with the rest of the United Kingdom when it comes to duties, tariffs and trade demands identical arrangements across the UK. In fact, there was a very broad range of tariffs and charges applied under the original Acts of Union regime, and when Northern Ireland was first established there were extensive customs requirements and checks between GB and NI. The argument in favour of uniformity is particularly misguided where the effect of insisting on identical treatment would be to deprive Northern

Ireland of key economic advantages. While the UK's internal market will remain paramount, it is widely recognised that the Windsor Framework presents new opportunities for Northern Ireland, its businesses and traders by offering unique access to the market of the European Union which does not exist in the rest of the UK. The Government will never accept that the Acts of Union demand the Government act to the detriment of Northern Ireland's economy or force the Government to act in a way that undermines the current strong, settled majority support for the Union.

50. It is also critical to consider the position against the backdrop that the Supreme Court itself outlined. It has been incorrectly asserted that the Supreme Court held that the old Northern Ireland Protocol had extinguished or repealed provisions of the Acts of Union. In fact the Court rightly focussed on the sovereignty of Parliament and affirmed, as Article Six of the Acts of Union itself recognised, 'that it is the most fundamental rule of UK constitutional law'. Any other question was noted to be academic to the issue at hand, though the court confirmed that the Acts of Union, and Article Six in particular, remained on the statute book. But it did underline that any extent to which there was an interaction between the two

reflected the nature of the international agreement itself, and that the old Protocol was ‘not final or rigid’. As such the question of the interaction between the Acts of Union and the trading arrangements for Northern Ireland should properly take account of the underlying international agreement as it stands (and its operation).

51. Importantly, the Supreme Court importantly recognised the UK’s sovereignty, exercised through Parliament, and that the impact of the Northern Ireland Protocol was a reflection of that time, but was neither permanent or irreversible. The Windsor Framework significantly narrowed in scope the extent to which the Northern Ireland Protocol impacts Article Six of the Acts of Union and this Command Paper reflects agreement on further legislative protections. For example, the Windsor Framework ensures that Northern Ireland benefits from the UK’s Free Trade Agreements, reflecting the Article VI provision in relation to Treaties with foreign powers.

52. The same is true as regards the application of the Windsor Framework in domestic law through section 7A of the European Union (Withdrawal) Act 2018. **That section is the expression of the UK’s**

**sovereign Parliament's will to implement the Withdrawal Agreement** - but its practical effect rests on the specific contents of that Agreement.

53. In both respects, therefore, it is right to look at the position as it stands - both through the Windsor Framework, and through the new changes that this agreement sets out. For example, it is incorrect to claim that the Windsor Framework places Northern Ireland **in** the EU's single market for goods. Rather, Northern Ireland has **access** to the EU's single market for goods while remaining fully within the United Kingdom's internal market and customs territory, and while retaining full unfettered access to that market. The extremely limited European Union law that applies in Northern Ireland has been scaled back to the minimum possible that continues to allow market access.

54. That distinction matters. Membership of the single market comes with a range of obligations which do not apply for Northern Ireland. A very obvious demonstration of the fact that Northern Ireland remains outside of the EU's single market is that it is not subject to most of those obligations - whether those borne by European Union member states, or

by other jurisdictions which are outside the EU but within the EU's single market such as Switzerland, Norway and Iceland (see Figure 1 above).

**55. The Windsor Framework covers some but not all dimensions of Northern Ireland's economic life such as trade in goods - while excluding other significant areas like services (which makes up the majority of Northern Ireland's economic output).** The vast majority of Northern Ireland's economic life already takes place within the UK's internal market, with the East-West dimension representing the dominant flow of trade. This is underscored by the deeply interwoven nature of the UK economy, underpinned by shared currency and taxation and the ability of all parts of the UK to enjoy the benefits of future free trade agreements.

56. This protection of the UK economy has been underscored through fundamental legal changes that were not accommodated under the original Protocol. Through the Windsor Framework EU rules have been disappplied on medicine licensing and supply; on food and drink safety standards for goods under the NI Retail Movements Scheme; on consumer parcel movements and internal UK goods movements; and

on VAT and alcohol tax rules. These are very significant changes that protect goods supplies on a resilient and durable basis.

57. Indeed they are so significant that the Framework anticipates divergence between the economies of Northern Ireland and Ireland as a result. This is expected to widen over time in a way that would be simply impossible if Northern Ireland remained within the EU's single market. **The labelling of certain food products is a visible indication of an important underlying legal reality - British food safety and marketing standards apply to those goods on sale in Northern Ireland, whilst across the international land border in Ireland, EU rules will apply.**

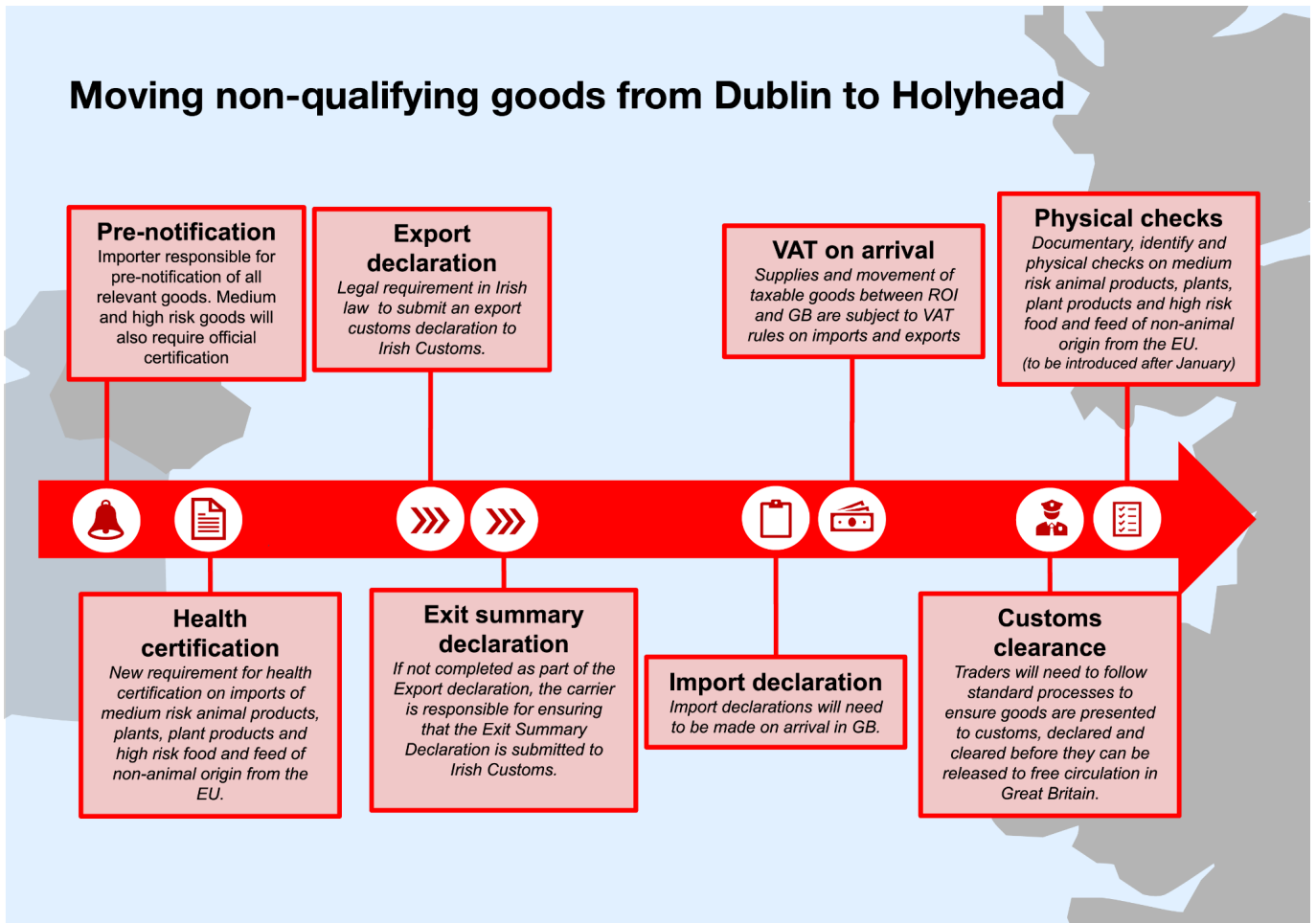
58. What is more, the agreement provides a powerful democratic safeguard, through the Stormont Brake, that provides powers to stop the application of single market rules - precisely because Northern Ireland is in the UK's internal market, opening up the prospect of divergence from single market rules while still retaining broad access to it.

59. **Northern Ireland's integral place in the UK's internal market rather than in the EU's single**

**market will be clearly demonstrated when border controls are introduced on goods moving from the EU into Great Britain this year. Goods moving from Dublin to Holyhead will face new customs formalities and checks that reflect its status as a third country. Goods moving from Northern Ireland to Great Britain - including via Dublin - will enjoy full unfettered access to Great Britain.**



Fig 2: Full third-country checks which will begin to apply to goods movements from Ireland to Great Britain from January 2024.



*Fig 3: Full unfettered access for qualifying Northern Ireland goods to Great Britain safeguarded and future-proofed.*



*Fig 4: Full unfettered access for qualifying Northern Ireland goods to Great Britain will extend to indirect movements via Ireland.*



60. In addition the Government will never conceive of, treat or describe Northern Ireland ever again as a ‘third country’ relative to the rest of the United Kingdom. While this concept was sometimes used in legislation when the old Northern Ireland Protocol applied under previous administrations, the Government will take steps to ensure full awareness

and understanding across Government on the integral place of Northern Ireland within the Union and the UK's internal market.

61. Additionally the Government will take important and substantive measures not only to copper-fasten Northern Ireland's political and constitutional place in the Union, but also to protect and strengthen the operation of the UK's internal market and support ever greater opportunities for trade within the internal market - protecting the political and economic union of the UK into the future.

62. Therefore it is firmly the Government's position that the Windsor Framework applies entirely consistently with Northern Ireland's constitutional position within the United Kingdom, including as expressed by the Acts of Union in its modern context. That is underscored through the changes it delivered in February, which further develop the protections for the UK internal market, moving the position forward from where it stood when the Supreme Court considered the issues. And this is enhanced further through the additional set of protections that this package provides that are discussed below. It is right to acknowledge those fundamental steps forward and

the consequences that they have for our protection of our Union.

***Statutory guarantee of Northern Ireland's constitutional position***

63. The Belfast (Good Friday) Agreement is clear that Northern Ireland remains an integral part of the United Kingdom, and that its constitutional status may change only with the consent of a majority of its people. The Government is clear that this integral constitutional status of Northern Ireland encompasses not only its place in a constitutional or political union, but its place in the UK's internal market too.

64. Furthermore, we are clear that the Belfast (Good Friday) Agreement envisages only two constitutional options for Northern Ireland: its continued place in the United Kingdom or to form part of a united Ireland. **The Government confirms that it does not consider that any other constitutional model, including any form of Joint Authority between the United Kingdom and Ireland, would be consistent with the Belfast (Good Friday) Agreement.**  
**Section 23(1) of the Northern Ireland Act 1998**

**clearly states that executive power in Northern Ireland is vested in His Majesty The King.**

65. The Government will provide firm statutory assurance that Northern Ireland remains an integral part of the United Kingdom. The Government will **legislate to affirm Northern Ireland's place in the Union**. This will underline the constitutional status of Northern Ireland as a part of the UK; set out that the Windsor Framework is without prejudice to that constitutional status; and make clear that this status is underpinned by, among other provisions, the Acts of Union.

66. The Government will also provide that as a consequence of Northern Ireland's place in the Union, affirmed in section 1 of the Northern Ireland Act 1998, Parliament is sovereign over all matters in Northern Ireland, and that executive authority is, and can only be, exercised by His Majesty's Government or the NI Executive in accordance with law. This will underline that the constitutional position of Parliament, the Government and the devolved institutions are undiminished in Northern Ireland.

***Statutory guarantee of Northern Ireland's unfettered access to the UK's internal market***

67. Furthermore, the Government will **legislate to strengthen and future-proof unfettered access for Northern Ireland to the rest of the UK's internal market**, protecting the economic rights of the people of Northern Ireland within the Union. This will involve amendments to the UK Internal Market Act 2020 and other legislation to:

- a. *Prohibit exit procedures on goods moving from Northern Ireland to Great Britain* - This reflects the legal guarantees secured in the Windsor Framework and restores the effect of provisions that were dropped by the then Government in 2020. The Government recognises that, after these clauses were removed by the previous administration, the protections for Northern Ireland in the Act were substantively diminished. The new amendments will prohibit customs procedures formalities now or in the future, including any supervision, restriction or control, and will ensure that export declarations will not be required for goods moving within the UK's

internal market (save only for negligible and niche cases such as endangered species).

- b.** Guarantee unfettered access for all routes into Great Britain - This will mean that Northern Ireland goods will not face any UK declarations, checks or controls, whether goods are moved directly or indirectly (such as via Dublin), in contrast to the third country controls faced by Irish goods. This will demonstrate in practical terms the very real and significant divergence between Northern Ireland and Ireland flowing from these arrangements.
- c.** Provide protection for Northern Ireland agrifood goods - This will mean that only agrifood goods connected to registered NI food and feed operators will be qualifying Northern Ireland goods for the purpose of SPS checks, controls and processes. Agrifood goods from Ireland or elsewhere which do not have the necessary connection with an NI food or feed operator will have to undertake the relevant SPS controls when moving from NI to Great Britain.
- d.** Put in new legal measures to prevent abuse of the arrangements by Irish businesses, and



*protect Northern Ireland's integral place in the UK's internal market* - This will mean that the benefits of NI's unfettered access to the rest of the UK's internal market are felt by NI's businesses and traders. It is right that NI's unique advantages are not circumvented by abuse of these particular arrangements.

68. These measures will meet our longstanding commitment to ensure Northern Ireland's businesses have unfettered access to their most important market in Great Britain, creating further differentiation between the two distinct economies on the island of Ireland, while maintaining their privileged access to the whole of the EU market – ensuring a unique set of opportunities for businesses and citizens in Northern Ireland.

***Statutory prohibition on EU agreements that harm the UK's internal market***

69. Our Union is not just a political entity. At its heart it is also an economic union. The economic rights of the people of Northern Ireland to benefit from that economic union must be respected. That means we must learn the lessons of the past number of years and provide clear assurances that agreements which

harm the UK's internal market and which cannot command broad support will never be imposed over the heads of the people of Northern Ireland.

70. We will reflect this in legislation by prohibiting the agreement of any new Protocol. **No Government will be permitted to reach a future agreement with the European Union which has an adverse effect on the operation of the United Kingdom's internal market. This protection will be enshrined in an Act of Parliament.**

71. This statutory protection will bite on attempts to negotiate new Treaties to expand the scope of EU law alignment for Northern Ireland alone in a way which creates new barriers with Great Britain. This includes new Treaties linked to, or replacing, the Trade and Cooperation Agreement, or any agreement superseding part or all of Windsor Framework under the Article 13(8) mechanism. The Government is conscious that, whilst only a tiny fraction of EU law applies under the Windsor Framework, there have been calls in the past to expand this significantly, into areas such as the environment, health, migration or services (or indeed any of the areas covered in Figure 1). This was often

attached to the divisive and misguided political notion of the ‘all-island economy’, or to claims that North-South cooperation in these areas was dependent on EU law. The Government rejects this approach, and is now enshrining an important statutory protection that underlines and further ringfences Northern Ireland’s place in the UK’s internal market.

### ***Legislative change to end the automatic pipeline of EU law***

72. The European Union (Withdrawal) Act 2018 is the means by which Parliament, in exercise of its sovereignty within the UK’s constitutional order, expressed its will that the Withdrawal Agreement be implemented in domestic law.

73. But the Government recognises that section 7A of that Act, as it applies in Northern Ireland, has carried with it the implication of dynamic alignment with EU law into the future without scrutiny or safeguard. The Windsor Framework changes that proposition fundamentally, both by significantly reducing the scope of relevant law which is applicable in Northern Ireland by virtue of section 7A, and by introducing important new democratic safeguards allowing

democratically elected representatives in Northern Ireland to reject new or amending EU law.

74. To reflect this changed reality, the Government will **amend section 7A to underline that its operation is properly subject to democratic consent and scrutiny through the mechanisms that the Windsor Framework establishes.**

### ***UK East-West Council***

75. It is right that there are existing bodies to facilitate cooperation between the United Kingdom and Ireland, between the NI Executive and the Irish Government, and between jurisdictions across these islands. But there remains significant potential to strengthen the cooperation between Northern Ireland and the other nations of the UK to address shared challenges, and to grasp shared opportunities.

76. That is why the Government will establish a UK East-West Council in early 2024. This will be a unique new forum in which key representatives from government and business from the constituent parts of the UK will be able to discuss the opportunities and address the challenges we share. One of the key roles of the Council will be to raise the profile of the

opportunities Northern Ireland offers by supporting connectivity between business, skills, trade, and innovation within the UK. The Council will also act in an advisory function to drive engagement to develop and share existing clusters of excellence, and raise the profile of Northern Ireland in decision-making in business and the Government.

77. The Council will consist of ministers and experts from across all parts of the UK and from a variety of sectors including business and industry and trade organisations. The Council's work will be driven by targeted 'missions' designed to tackle some of Northern Ireland's most challenging issues. Outputs would include a public annual report, with supporting analysis to identify concrete actions that business, education, or government should take to improve growth in Northern Ireland and across the UK, as set out below.

78. The Council's initial economic missions will include:

- a. Economic inactivity**, including sharing best practice between Great Britain and Northern Ireland; offering advisory support for the implementation stage of major projects; and bringing together existing analysis of economic

challenges (e.g. productivity, economic inactivity, and social deprivation) across the UK;

**b. East-West investment and trade flows**, by recommending interventions either by businesses, Government or the Northern Ireland Executive to improve the business environment; supporting events such as Government-led roundtables on East-West business opportunities; and assessing existing funding and investment strategies;

**c. Improving international investment to Northern Ireland**, developing strategies to secure FDI to support innovation-led economic growth and support key sectors export and import market access; and

**d. Bolstering East-West institutional connectivity** and promoting professional and high-skill pathways by leveraging academic and skills expertise across Northern Ireland and Great Britain.

## CHAPTER 4: FURTHER CHANGES & THEIR IMPACTS ON THE WINDSOR FRAMEWORK

79. Following negotiations with the Democratic Unionist Party and in recognition of the February agreement between the Government of the United Kingdom and the European Union, the Government has agreed the following further changes which assert the primacy of the UK internal market.
80. The Government is clear that in order to protect Northern Ireland's integral place in the UK's internal market it is essential to demonstrate the smooth flow of goods between Great Britain and Northern Ireland that are 'not at risk' of moving to the European Union.
81. We are now changing arrangements as previously set out in order to ensure that they genuinely protect purely internal UK trade and ensure that checks are eliminated save for those conducted by UK authorities needed for the protection of the UK's internal market on a risk and intelligence basis.

### ***A new UK internal market system***

82. The Government recognises that any narrow concept of a red lane and a green lane negatively

impacts on the operation of the UK's internal market. We are clear that the vast majority of goods moving from Great Britain to Northern Ireland are remaining within the United Kingdom, of no risk to the EU, and should be treated as such.

83. To address this, we will replace the narrow 'green lane' concept with a broader new UK internal market system, which will sit alongside a red lane for goods at risk of moving onwards to the European Union.

84. Membership of the UK Internal Market Scheme, or for agrifood retail goods the Northern Ireland Retail Movement Scheme, will still be required for the UK internal market system. These UK schemes are an essential way for the Government to protect its internal market and to ensure that smooth movement within the internal market system is not abused to avoid the more onerous formalities for moving goods outside of the United Kingdom. We recognise some concerns about the need for such schemes, but they are directly in line with longstanding proposals of the Government since 2021.

85. The schemes also now provide extensive and comprehensive coverage of internal UK trade - over 7000 businesses are in the UK Internal Market



Scheme, including over 3000 new businesses that did not benefit from the old grace periods.

Registrations by those businesses have already been completed, are one-off in nature and they will never again need to complete any authorisation process (and of course new businesses will also be able to register through this one-off process). It is precisely this level of registration for these UK schemes - covering a growing proportion of goods moving into Northern Ireland - that allows the new UK internal market system to operate effectively by default.

86. We will also keep the longstanding promise made to ensure that no UK business sending parcels to consumers for personal use in Northern Ireland will need or be asked to be registered in a scheme.

### ***A new internal market guarantee***

87. However, we recognise some concerns about whether this UK internal market system alone will fundamentally protect internal UK trade over the long-term, and specifically whether internal UK movements will, in practice, end up moving through the red lane. This links to the broader concern that Northern Ireland could become less connected to the UK economy over time because of GB-NI trade being

pushed into the red lane. The Government is determined to address this concern and take steps to protect the historic trade flows within the United Kingdom.

88. To address this, the Government is now setting out a new long-term, permanent **UK Internal Market Guarantee** governing the flows of trade between Great Britain and Northern Ireland. The guarantee will commit that **more than 80% of all freight movements from Great Britain to Northern Ireland will be treated as ‘not at risk’ of moving onwards to the EU, and therefore moving within the UK internal market and customs territory, under this system.** That means less than 20% of movements will be treated as ‘at risk’ of moving into the EU Single Market.

89. There are no official statistics on the proportion of goods moving through Northern Ireland ports pre-2021 that were destined for Ireland/the European Union compared to those remaining within the UK. However, the Government has indicated previously that we broadly estimate around 20% of goods could be considered as likely to be ‘at risk’ of movement on to the EU and paying tariffs. The UK Internal Market

Guarantee will therefore provide protection for the historic trade flows between Great Britain and Northern Ireland.

90. The guarantee will be backed by independent scrutiny to hold the Government to account on its delivery. Specifically, the UK Internal Market Guarantee will incorporate the following:

- a.** This guarantee will be overseen by the Independent Monitoring Panel and Intertrade UK, both to be established as set out below.
- b.** The Panel will have access to data and the ability to challenge and test Government departments and agencies.
- c.** Where the Panel determines that, in any six-month period, the guarantee has not been met, it will be asked to provide an assessment as to whether this indicates any form of decline or detriment to internal UK market movement of goods. The Government does not wish to disincentivise trade through Northern Ireland ports and recognises that there are legitimate scenarios in which the proportion of ‘at risk’ goods could increase without that being

indicative of problems for UK internal market flows (e.g. major retailers moving goods GB-Ireland deciding to use distribution hubs based in Scotland and therefore shifting their freight routes GB-NI-IE rather than GB-IE). However, given the importance of the guarantee, we will ask the panel to take a precautionary approach and to advise the Government of any concerns they might have.

- d.** Where an assessment of detriment to the UK internal market is made, the Government will respond to the Panel swiftly, including as necessary any immediate steps to remedy the situation.
- e.** Above and beyond this, the statutory independent review commissioned following consent votes will be asked to consider whether and how the guarantee has been met and to provide recommendations on the steps the Government should take to ensure the guarantee is met permanently.
- f.** As also set out below (see paragraph 126), we will also ask Intertrade UK, working alongside the Independent Monitoring Panel, to consider where

the red lane is being used for trade that could legitimately be moved within the UK internal market systems, to feed into the work of any independent review.

### ***Ensuring no unnecessary checks within the UK internal market***

91. The Government believes that the Northern Ireland Retail Movement Scheme has been rolled out smoothly and professionally for businesses since 1 October and provides a secure basis to protect GB-NI retail agrifood movements, including in the event of further GB-EU divergence on food safety standards.

92. However, there remain concerns that there are checks and resulting friction within the UK internal market system, particularly in relation to trade that is wholly staying within the United Kingdom. The old Northern Ireland Protocol mandated a set proportion of physical checks - from 15% for dairy, to 30% for red meat, fish and poultry, and even 100% for some fruit and vegetables - which could involve hours of checks and even laboratory testing.

93. Therefore, the Government, as part of this package of measures, will remove checks when goods move within the UK internal market system except those conducted by UK authorities and required as part of a risk-based or intelligence-led approach to tackle **criminality, abuse of the scheme, smuggling and disease risks.**

94. We recognise the focus in debate on the specific commitments in the Windsor Framework on what are known as visual inspections or ‘identity checks’ on the movement of agrifood goods through the current green lane. Agrifood movements are a minority of overall GB-NI trade but we recognise the importance of ensuring these movements are smooth and not disrupted. ‘Identity’ inspections are far less intrusive and disruptive than physical checks, but nonetheless do involve trucks stopping at ports, which clearly needs to be minimised within the UK’s internal market. The Framework has reduced identity checks from 100% in the ‘grace periods’ to 10% from October 2023, falling to 5% by July 2025.

95. But we will now go further to support internal UK movements staying wholly within Northern Ireland. At present, vehicles carrying goods which are destined

for both the EU and for NI must undergo identity checks in respect of their red lane consignments. Reflecting that these vehicles are already stopped and opened, we will put in place arrangements with the Department of Agriculture, Environment and Rural Affairs (DAERA) so that these are the focus of identity checks. This change can be made without any additional burden on traders. As above, non-agri food goods - which are the majority of internal UK trade - are not subject to prescribed identity checks.

96. As we transition to the UK internal market system, through our risk management approach we will provide clear legal direction to DAERA and other UK Government authorities to **eliminate any physical checks when goods move within the UK internal market system, except those conducted by UK authorities and required as part of a risk-based or intelligence-led approach to tackle managing risk through criminality, abuse of the scheme, smuggling and disease risks.** To deliver this new intention, the Government will take direct powers at Westminster to direct NI bodies to protect the UK internal market.

97. The only caveat to this is our longstanding commitment that UK authorities will, of course, always retain the ability to act on specific risks, such as drug trafficking, and to meet broader international obligations, such as the movement of endangered species. The United Kingdom has also made written guarantees on biosecurity to the European Union, including that we will protect against disease risks to the island of Ireland, and we would of course always take any action needed to meet those commitments.

98. Taken together, these substantive changes will ensure a permanent smooth flow of internal UK trade.

### ***Facilitating movements within the UK internal market system***

99. The formalities that applied under the old Protocol were overly burdensome and wholly inappropriate for internal movements within the UK. Under those arrangements, businesses and traders were required to fill in complex international customs paperwork, including customs commodity codes, for every goods movement and then subsequently to provide a burdensome eighty-field supplementary declaration a month later.



100. The Government will **change these arrangements by transitioning to a new approach which scraps the requirements in the old Protocol for both international customs paperwork and supplementary declarations.** In place of the existing arrangements will be a much shorter, simpler dataset containing standard commercial information. This data will be collected by UK authorities through UK systems, and it will be a critical part in ensuring that the new internal market system cannot be abused by those moving goods to Ireland and that the competitive advantages provided by these changes are enjoyed only by those moving goods within the UK.

101. We will also use technology and systems to make the sharing of data within the UK internal market more seamless, taking further measures in two phases to deliver the commitment that purely internal UK market movements will be on the basis of readily available commercial information. Firstly as we transition to these new arrangements, with support from the TSS, we will create an individual profile for internal UK traders. This will mean traders need only to provide the TSS with descriptions of the goods they are moving - which all businesses within

the UK can access for commercial purposes - and the TSS systems will process this without the need for burdensome commodity codes.

102. Secondly and in the medium-term we will also commit to harness future technological advances. There has been trial work underway with private sector partners, including improving traceability and managing data through supply chains. This phase will seek to fully integrate data collection with the internal stock keeping and records of businesses. For example, exploring how collecting barcodes, or stock keeping units, would be all that the TSS needs. The new Independent Monitoring Panel will be able to hold the Government to account for this work.
103. Overall it means that as we move to the UK internal market system the mandatory international customs process will be scrapped for movements within the UK's Internal Market Scheme, and from that point onwards we will work to integrate the commercial data collection undertaken by UK authorities with the internal data collection that every modern business carries out. This will ensure that the data collection within the UK Internal Market Scheme is rightly focused on preventing Irish businesses

seeking to piggyback on the advantages of the UK's internal market, or otherwise exploiting the arrangements.

### ***Expanding the scope and scale of goods moving in the UK's internal market system***

104. We recognise that we need to go further to increase the scope and scale of movements covered within the UK internal market system. We will therefore progress two important steps that will significantly expand the number of trade movements covered by UK - not EU - food safety laws, and trade benefitting from UK - not EU - tariffs and quota regimes.
105. Firstly, we will move forward with the process to expand the scope of the Northern Ireland Retail Movement Scheme to ensure it covers more unprocessed, Rest of World products that retailers want to move on the basis of British safety standards and without individual veterinary certificates.
106. The Windsor Framework allowed a much broader range of Rest of World products to move smoothly into Northern Ireland than either the grace periods or the European Union's 2021 proposals,

which would have banned all non-EU and non-British products from any facilitations. However, we have recognised the concerns of retailers in relation to Thai poultry and other key goods.

107. We have therefore already taken forward the steps necessary to enable the expansion of the arrangements permanently to allow at least an additional 26 Rest of World meat and plant products to be covered by the Northern Ireland Retail Movement Scheme. This will include the critical retailer proposal for Thai poultry, as well as Chinese poultry, and a range of cut flowers and herbs, and we will provide the same commitments on safeguards as we have for all existing Rest of World goods covered in the scheme. We are working at pace to codify this agreement in a new legal text with the European Union.

108. This important legal change will have a significant impact in expanding the scale of trade covered within the Northern Ireland Retail Movement Scheme. Based on our work with industry, we estimate that around 4 million more product movements could be covered every year by the scheme. That means 4 million more movements

every year on the basis of UK, not EU, food safety laws and the accompanying scrapping of costly veterinary certificates and checks.

109. Secondly, we have reached a joint legal solution with the European Commission to ensure Northern Ireland traders will be able to benefit from the UK's independent free trade policy when importing a wide range of agrifood goods. The draft legal text was published by the UK Government and European Commission on 30 January 2024. This joint legal solution will go to the next meeting of the UK-EU Joint Committee after completion of relevant procedures on both sides, through a new Decision expanding the scope of goods classified as moving into the UK's customs territory and 'not at risk' of moving to the EU. This new legal text, once approved, will have the same legal status and effect as the Withdrawal Agreement.

110. The Windsor Framework also resolved the position for key steel imports, a solution that was extended at the beginning of 2024 to include a broader range of steel products. It also included a tariff reimbursement regime that means businesses

are able to ensure they are only liable for the UK - not EU - tariffs where goods stay in the UK.

111. More broadly, we will adopt the new approach set out here on a rolling basis to ensure that the UK internal market system is used as extensively as it should be by businesses and communities. The fact that major retailers expanded their Christmas and party food range for the 2023 festive season is an example of how repealing EU food safety laws can have a swift impact in improving availability in Northern Ireland. We will work actively to extend these benefits. For example, the former Agriculture Minister Edwin Poots MLA and others have long highlighted the difficulty that applying chilled meat bans and third country processes under the old Protocol have posed for the Jewish community in Northern Ireland sourcing kosher meats. Following these representations we have ensured that the new system has addressed this issue. The Government is pleased that specialist providers of Kosher food have begun using the Northern Ireland Retail Movement Scheme. Our new approach and the structures set out in this paper will ensure that we can protect and expand trade within the UK internal market and, as in

this case, fix the unacceptable problems that emerged under the old Protocol.

## CHAPTER 5: STRENGTHENING THE UK INTERNAL MARKET

112. The UK's economy remains by far the most important market for Northern Ireland. The vast majority of Northern Ireland's economic life takes place within the United Kingdom - including a large majority of movements of goods and services both inwards and outwards.

113. This creates an economic as well as a constitutional imperative for the UK's internal market to operate as smoothly as possible. The Government recognises that there is more that can be done to ensure the smooth flow of goods across the UK.

### ***Scrapping all legal duties relating to the 'all-island economy'***

114. The Government recognises that one of the key concerns for unionists in Northern Ireland within the 2017 UK-EU Joint Report is related to the promotion of the political concept of the 'all-island economy.' Whilst access to the EU market has broad support amongst business and consumers, the creation of a new political construct of the 'all-island economy' is clearly more divisive in nature and has been rejected



by the current Government. The Windsor Framework decisively moved away from this concept, and indeed envisages growing divergence across the international land border, with labelling and market surveillance used to seek to avoid products being placed illegally on the market in Ireland.

115. However, the Government accepts that there are concerns we have not yet gone far enough to decisively remove all the legal ramifications of the acceptance in 2017 by the then UK Government of the need to protect the 'all-island economy' in relation to goods. Specifically we agree that it is unacceptable that Ministers still have a legal duty to have regard to protecting the 'all-island economy.' This applies to all Statutory Instruments relating to the Windsor Framework and therefore could continue to have a long-term distorting legal effect that detracts from our actual priority to protect Northern Ireland's place in the UK internal market and customs territory.

116. The Government therefore commits to repealing section 10(1)(b) of the European Union (Withdrawal) Act 2018. We will legislate separately to ensure this important change comes into effect. This

will mean a full and complete repeal of all statutory duties relating to the 'all-island economy' that apply to Ministers or competent authorities. We will ensure that statutory guidance issued under the UK Internal Market Act 2020 - as set out in this paper - fully reflects this.

### ***UK-wide labelling requirements***

117. Under the Windsor Framework, the facilitations allowing for smooth movements of goods and the disapplication of over 65 European Union food and drink safety laws for goods moving from Great Britain to Northern Ireland required that those goods be labelled as not for sale in the EU. A labelling requirement which applies only to goods on the market in Northern Ireland could, however, create a disincentive for businesses and traders to place goods for sale on the Northern Ireland market. The small size of the market means that some suppliers may not have been willing to make the change and may have decided, instead, to remove products from the market.

118. The Government will address this by legislating to confirm (in line with our commitments since 2021) that labelling requirements on agrifood products are

applied across the UK as the Framework arrangements are rolled out, to ensure no incentive arises for businesses to avoid placing goods on the Northern Ireland market. We recognise that a number of larger retailers have already started to roll out these labels across their stores in Great Britain for meat products. Alongside the £50 million transition fund the Government has already established, this provides a strong basis for the broader roll out of labelling requirements across Great Britain in October 2024 and then in the final phase for composite products in July 2025. Northern Ireland based businesses will not be affected by these changes and will continue to be able to label goods as they do today, wherever they sell their goods.

### ***Strengthening NI goods' unfettered access to the rest of the UK***

119. The Government shares the objective of ensuring maximum flow of goods from Great Britain to NI, and from Northern Ireland to Great Britain. This further package of measures will tackle disincentives to placing goods on the market in NI, and will **copper-fasten the unfettered access of NI to the GB market**. But we will strengthen this further by

**expanding the application of the principles of mutual recognition and non-discrimination for both NI goods in GB and GB goods in NI.**

120. We will amend the UK Internal Market Act 2020 to:

- a. Apply the Market Access Principles of mutual recognition and non-discrimination to Northern Ireland goods in Great Britain on an ongoing basis in all scenarios. This will guarantee that regardless of any future regulatory changes in either parts or all of GB or NI, Northern Ireland businesses will have full access to the UK market, with full recognition that they can be validly placed on the market and will not be subject to any discriminatory regulations.
  
- b. Guarantee unfettered access on an ongoing basis in all scenarios. This will ensure that regardless of any future regulatory changes in either GB or NI, Northern Ireland businesses will have full access to the UK market, without any administrative, physical or regulatory barriers to moving goods across the UK or placing them on the market.

c. Enshrine, protect and preserve the benefits of repealing EU food and drink safety standards in the internal market system in UK law. In scrapping EU law requirements for a wide range of goods moving from Great Britain to NI, the Government is now in a position to ensure those goods can also enjoy the same protections of mutual recognition and non-discrimination that they would enjoy in England, Scotland and Wales. This will ensure that the opportunities created by the Windsor Framework can be fully realised by providing those goods with the same market access protections that exist across the rest of the UK. This will be good for businesses in Great Britain, and good for businesses and consumers in Northern Ireland. This important legal change reflects the modern operation of the UK's internal market, with scope for divergence between England, Wales, Scotland and Northern Ireland but on the basis of the key legal principle that goods able to be sold in one part of the United Kingdom should be available for sale in the other parts too.

121. The Government can also confirm that there will be **no Border Control Post at Cairnryan**. While

goods that do not qualify for unfettered access to the UK's internal market - such as goods moving from Ireland via Northern Ireland - will need to comply with the formalities required of any other third country goods movements, we will develop an approach to checks and formalities on those goods that does not pose any risk to the free and unfettered movement of qualifying Northern Ireland goods.

### ***Intertrade UK***

122. The internal market of the United Kingdom will always be the single most important market for businesses across England, Scotland, Wales and Northern Ireland. We should not lose sight of the opportunities presented by maximising trade within the United Kingdom, as well as by international trade. While bodies exist for the facilitation and promotion of the UK's international trade, we can do more to boost intra-UK trade, linked back to the spirit and logic of the original Acts of Union.

123. Under the auspices of the East-West Council, the Government will establish Intertrade UK in early 2024. This will be a configuration of the Council with a specific remit to promote trade within the United Kingdom.

124. Its role would include:

- to provide advice and facilitation to enable businesses and traders across the UK to expand activities and trade across the UK;
- to promote the full extent of the UK's market to businesses and traders; and
- to conduct and publish research or other activity designed to advance intra-UK trade and in particular to help to counter any misconceptions or confusion businesses and traders in Great Britain may have about providing goods and services in Northern Ireland.

125. We will also ask this new body to prioritise early work on two important issues for Northern Ireland. We will ask Intertrade UK to advise on how to boost port connections, and in particular between Northern Ireland, Scotland and England. We will also ask the body to advise on how we can ensure that important UK-wide regulatory bodies - such as the Medicines and Healthcare products Regulatory Agency (MHRA) and the Veterinary Medicines Directorate (VMD) - have a sufficient, dedicated presence in Northern Ireland.

126. In line with the new internal market guarantee set out above, we will also ask Intertrade UK, working alongside the Independent Monitoring Panel, to examine whether there is trade within the red lane that should legitimately be able to move within the UK internal market system, and to identify whether there should be scope to expand utilisation of the internal market system as part of the independent review.

### ***Supporting businesses to sell to the whole of the United Kingdom***

127. The Government also recognises the frustration that can be felt by consumers in parts of the United Kingdom when they discover that sellers will not send goods or provide services to their area. This is not unique to Northern Ireland - it is a common frustration of those in the Highlands and Islands of Scotland, for example.

128. The Government will adopt a clear objective of ensuring maximum coverage for the whole of the United Kingdom in the sale of goods and supply of services. In the case of Northern Ireland, while this is an issue that predated the UK's withdrawal from the European Union, it is also the case that the lack of clarity around trading arrangements for Northern



Ireland has left some businesses in Great Britain uncertain about what they need to do to comprehensively trade on a UK-wide basis. We have seen this, for example, with a small number of cases of businesses unnecessarily providing customs declarations with parcels sent to Northern Ireland consumers, despite this requirement being scrapped permanently as a result of the Windsor Framework.

129. So there is a very real need now to provide greater clarity, information and support to businesses to enable them to send their goods and supply services throughout the whole of the United Kingdom. The Government will ask Intertrade UK, once established, to immediately work on identifying solutions to this issue, including solutions whereby Intertrade UK can provide the information and clarification that businesses need to simplify and reduce unnecessary burdens in making their goods and services available in all parts of the UK.

### ***Reciprocal charging for Irish businesses to ensure fairness***

130. There are, of course, no fees or charges of any kind for use of the Northern Ireland Retail Movement Scheme. For those businesses based in Northern

Ireland who need flexibility to access the EU market - such as meat processors - we have established the Movement Assistance Scheme to ensure that their costs are covered.

131. However, we recognise that there is a potential discrepancy in relation to Irish (and other) operators transiting Northern Ireland ports to their destination in Ireland/the EU. They currently do not pay any of the normal fees and charges for checks that apply to British traders using Dublin port (or indeed any EU port). This means UK authorities are effectively providing a service to Irish businesses for free, despite the Irish authorities charging British traders in an equivalent position.

132. We will therefore ensure that Irish operators using the red lane through Northern Ireland ports pay the normal fees and charges that apply elsewhere across the UK and Ireland/the EU. UK authorities will retain all fee income collected in this way.

### ***No gold plating***

133. The Government is clear that the Framework should be implemented in a pragmatic and sensible way which respects the UK's internal market. We

have committed to *'fund the costs associated with reaching the required level of compliance to implement the [Framework's] obligations'*<sup>1</sup> to ensure that the Northern Ireland Executive does not bear additional costs. But we will also take steps to ensure that those operating the Framework - whether policy makers or operational decision-makers - do so without any unnecessary gold plating.

134. Section 46 of the United Kingdom Internal Market Act 2020 requires that when public authorities are implementing the Windsor Framework, they must have special regard to the need to maintain Northern Ireland's integral place in the United Kingdom's internal market and customs territory and the need to maintain the free flow of goods between Great Britain and Northern Ireland. The aim of this provision is to ensure that the Framework is implemented in a pragmatic way, and one which facilitates the effective operation of the UK's internal market to the maximum extent possible.

135. The Government will now strengthen this section. We will amend section 46 to require the issuing of statutory guidance to public authorities on

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<sup>1</sup> *Statement of funding policy: Funding the Scottish Government, Welsh Government and Northern Ireland Executive*; HM Treasury (October 2021)

how they should apply this provision. That guidance will make clear that public authorities must place very significant weight on these factors, and should implement the Framework in a manner consistent with them wherever possible. It will be clear that other factors, which have not been set out in legislation, should be lesser considerations in implementing the Framework. This guidance will create a clear basis to ensure public authorities do not gold plate the implementation of the Framework in a manner that is not required by international obligations but which could adversely affect the operation of the UK's internal market.

### ***Veterinary medicines***

136. Recognising the overwhelming reliance of Northern Ireland on veterinary medicines supplied from Great Britain, we have put in place a grace period arrangement until the end of 2025 which supports the continuity of supply of veterinary medicines using those supply routes.

137. The Government is continuing to work at pace on practical, long-term solutions - as we have always been clear, the only sustainable solution is one which guarantees the existing and long-established flows of

trade between Great Britain and Northern Ireland on which so many people and businesses rely. To that end, the Government's priority will be to pursue those solutions through technical discussions with the European Union.

138. Through valuable engagement with key stakeholders, including the agrifood sector, industry and political representatives, and in these negotiations with the DUP, a number of key issues to resolve have been identified. Addressing these issues will be at the core of the Government's aims in pursuing a long-term solution. These focus on the import authorisation and compliance processes that would jeopardise supplies. These include the costs for GB-based operators to establish a new legal entity in Northern Ireland (which would in many cases outweigh the economic value of supplying the small NI market); the costs and burdens of repeat testing and release of EU products transiting through GB, where it is not feasible for existing distributors to take on new import responsibilities usually reserved for manufacturers and importers; and the concerns about specific additional products, such as the botulism vaccine.

139. We will pursue discussions in the spirit of the political declaration agreed as part of the Windsor Framework ‘to use all available mechanisms in the existing framework and arrangements...to address and jointly resolve any relevant future issues that may emerge’. That will mean looking to identify solutions that meet the objectives of both the European Union and the United Kingdom. As part of that the Government is prepared to look carefully and creatively for possible solutions, informed by real-world practical engagement with data and with operators. That includes the willingness to put in place specific commitments to maintain the safety of UK and EU food chains and preserve the single epidemiological area on the island of Ireland. This could include assurance on residue levels, the management of risks, robust monitoring and enforcement mechanisms, and other safeguards.

140. While pursuing an agreed outcome with the European Union on sustainable solutions remains our clear priority, the Government is clear that in all scenarios it will of course be imperative to safeguard the supply of veterinary medicines in Northern Ireland, which is in itself critical to maintaining animal health protections on the island of Ireland. While fully

respecting our international obligations and the Belfast (Good Friday) Agreement we will if necessary deploy all available flexibilities to safeguard and sustain the supply of veterinary medicines in Northern Ireland. This work will include progressing swiftly our plans on all the issues covered in the 2023 Review of the Veterinary Medicines Regulations.

141. To develop these options, we will put in place a Veterinary Medicines Working Group to advise the Government on the flexibilities that are needed by farmers, industry and animal owners. The group will be composed of elected representatives, farming and industry representatives as well as legal and trade experts. We will appoint the Working Group rapidly and ask it to report its findings urgently.

## **CHAPTER 6: SAFEGUARDING THE UNION FOR THE FUTURE**

142. Through the measures above, we will copper-fasten protections for Northern Ireland's integral place in the UK internal market. That is of course a fundamental element of this package, without which we could not address the legitimate concerns expressed about the Windsor Framework. But it is not enough to take steps solely to safeguard the UK internal market in the present context. It is critical that we are custodians in that regard: requiring an unyielding commitment to take the steps needed to protect Northern Ireland's place in the Union on an ongoing basis. It is imperative that structures and processes exist so that Northern Ireland's trading and legal arrangements are adaptable to the unique, and always changing, circumstances of Northern Ireland. And it is essential that Northern Ireland's democratic institutions have a central role in those processes.

143. As we do, we should recognise that the Union has never been dependent on regulatory uniformity across the United Kingdom. Differences of approach on economic or regulatory issues has a long history



within the UK's constitutional settlement - particularly in Northern Ireland which has the longest history of devolved government in the UK. Nonetheless, how we take forward Northern Ireland's trading rules and regulatory arrangements should reflect deliberate and careful consideration regarding the operation of the UK's internal market.

144. Therefore the final measures of this package focus on the mechanisms we need to protect the UK internal market for the long-term, at Westminster, Stormont and collaboratively between the two, to ensure that the arrangements are capable of adapting to always serve the interests of the people and businesses of Northern Ireland. The Government has already demonstrated its approach to providing certainty and ease for businesses - for example, through the indefinite extension of recognition of CE marking across 18 existing regulatory categories for products across the UK. This enables businesses to use the same markings to sell products in both Great Britain and Northern Ireland. And the Government will shortly go further, by extending the range of products for which CE markings will be recognised indefinitely.

### ***Consistency of new law with the internal market***

145. We will ensure that whenever Parliament is considering new legislation, it has the information needed about any impacts on the internal market and measures necessary to protect Northern Ireland's place in the internal market, to decide how to proceed.

146. To ensure complete transparency, the Government will legislate to require that a Minister in charge of a Bill must assess whether or not it has an impact on trade between Great Britain and Northern Ireland and, if so, make a statement to Parliament setting out whether the legislation would have significant adverse implications for Northern Ireland's place in the UK internal market. Where primary legislation does carry such implications for the internal market, the Government will set out any measures it proposes to take to protect the internal market.

### ***Internal Market Assessments of new regulatory measures***

147. Our Smarter Regulation programme is about ensuring that regulations that are not needed will be

removed, while those that are needed are proportionate, contemporary and forward-looking. This agile regulatory approach supports innovation and capitalises on the UK's global leadership in areas such as technology and life sciences. That approach also requires proper consideration of where new regulation could lead to red tape or barriers for trade between the constituent parts of the UK and within our internal market. So we will embed proper scrutiny of any adverse impacts on the smooth functioning of the internal market, including between Northern Ireland and Great Britain, in the consideration of new regulatory measures.

148. We will **require that public authorities must include an explicit Internal Market Assessment** as part of any Regulatory Impact Assessments that they are carrying out, to consider whether measures would have an adverse impact on the UK's internal market. Guidance will make clear that this could include creating incentives for trade diversion or barriers to businesses placing goods on the market in any part of the UK, in addition to direct costs to businesses and traders.

149. This will apply in respect of any regulatory measure (whether legislative or non-legislative) which requires a Regulatory Impact Assessment to be carried out. 'Regulatory measure' is defined to cover any measure which imposes or amends requirements, restrictions, conditions, standards or guidance; or which relates to enforcement or securing compliance in any of those respects. Those assessments will be subject to scrutiny by the Regulatory Policy Committee.

150. Internal Market Assessments will be publicly available so this change will enable Parliament and the NI Assembly to more readily have the information they need for their scrutiny functions. These steps will fundamentally rewire structures within the Government to ensure full consideration of the potential Northern Ireland impacts of any measures, ensuring that the internal market is integral to policy development.

### ***Government structures to monitor and manage any arising issues***

151. The Government recognises concerns about the impact of future policy decisions on the operation of the internal market. In response to specific

requests by the DUP, we will further **strengthen ministerial structures to monitor and assure pragmatic implementation of the new arrangements and to identify and consider potential areas of divergence**. Often this will relate to opportunities for the whole of the UK to diverge from EU rules - for example on cutting-edge medicines, which will now be available across the whole of the UK under the Windsor Framework, or on digital markets or the technologies of the future. Identifying these opportunities together will both support our internal market and help to provide Northern Ireland with a competitive advantage for its businesses and benefits to its consumers whilst retaining dual market access.

152. This will include monitoring potential cases of possible UK-EU divergence to enable early identification of cases where further work is required, and identify where specific UK-EU discussion is called for. This will include a Ministerial group to oversee the implementation of the new arrangements and monitor divergence, the impacts on the internal market and new opportunities for the whole of the UK to take advantage of regulatory freedoms.

153. These internal structures will supplement existing measures for democratic scrutiny by Northern Ireland's elected representatives of any new measures. For example, the EU's new Carbon Border Adjustment Mechanism (CBAM) will apply to imports to the EU of goods in certain sectors such as cement, iron and steel and fertilisers. It is due to be rolled out in full at the beginning of 2026. A UK CBAM will be implemented by 2027, applying to importers on the basis of emissions embodied in imported goods. Further details on its design and delivery will be subject to consultation in 2024. The EU's CBAM proposals, when notified, will be subject to agreement with the UK under the Article 13(4) mechanism - which serves, as the European Scrutiny Committee has recognised, as 'effectively a veto'. As such, they will apply in Northern Ireland only if agreed by the UK. The Government has committed to providing a vote in the Northern Ireland Assembly on any such proposals in the event that the institutions are restored - a commitment enshrined in legislation in 2023. As such the Government confirms that, in the event of the restoration of the institutions, there would be a vote on a cross-community basis, in accordance with Schedule 6B of the Northern Ireland

Act 1998, on any EU notification seeking to add their CBAM Regulation to the Windsor Framework.

154. In addition to these internal structure, we will also provide a specific locus for the Office of the Internal Market (OIM) to monitor any impacts for Northern Ireland arising from relevant future regulatory changes and a commitment that, in cases where Northern Ireland authorities (whether as an Executive or as individual departments) request that the OIM specifically investigates concerns around any future UK regulatory change, we will provide a full response to any OIM report on the concerns raised, taking into account the real-world impacts identified.

155. The Government has been working to ensure that a restored Assembly can have a say on new EU laws as quickly as possible once the institutions are restored. Following examination of outstanding issues, we will commit to putting the first decisions on whether or not to apply new EU rules before the Assembly within the first month following restoration of devolved institutions.

## ***UK Government-NI Executive structures***

156. Ensuring ongoing lines of communication between the Government and an incoming NI Executive will enable early identification of any issues that need to be resolved in the implementation of the Windsor Framework. This will enable co-operative resolution of any issues to ensure the ongoing smooth flow of goods to and from Northern Ireland.
157. The Government will **establish a new working group with the NI Executive, convened with the Executive Office**, and reporting directly to Ministers, to consider the operation of the Framework. This will enable rapid identification and resolution of practical issues and provide visibility of ongoing work between the United Kingdom and European Union to progress outstanding concerns. This would supplement the existing formal role for the Executive as part of the UK delegation for Windsor Framework governance bodies such as the Joint Consultative Working Group and the Specialised Committee, as well as the Joint Committee.



## *Independent Monitoring Panel*

158. To provide independent oversight of the operational implementation of the Framework **the Government will appoint an Independent Monitoring Panel (IMP)** so that the Government and other public authorities are held to account for delivering it in the pragmatic and proportionate way required, with **no gold plating**. Its membership will reflect the need for expertise in trade and business, but also the broader political context, recognising that the operation of the Framework goes beyond technical trade issues and also must uphold the economic rights of the people of Northern Ireland.
159. The panel, to be appointed in early 2024, will be able to consider and report on the delivery of the Framework, against the following tests – that it is:
- a. reflecting the unique circumstances of Northern Ireland, and upholding the economic rights of all people of Northern Ireland;
  - b. consistent with the protection of Northern Ireland's place in the Union and in the UK's internal market;

- c. designed with the specific goal of being pragmatic, flexible, and minimising burdens for businesses and citizens, including in relation to the impact of any retained EU law; and
- d. Maximising competitiveness and opportunities for Northern Ireland businesses.

160. To be able to do its work, the panel will have access to information from Government departments on the overall programme of operational implementation and its key delivery elements, and be able to engage with officials from Government departments. The Government shall ensure there is a dedicated secretariat, resourced to ensure the effective functioning of the IMP.

161. The panel will report regularly to the Government and make recommendations in respect of the operational implementation of the Framework in line with the terms above. This will play an important role in the ongoing operation of the Framework, as well as in supporting the work of an independent review of the Windsor Framework which follows the 2024 consent vote.

## *Independent Review*

162. The democratic consent mechanism, with a first vote in the Assembly due by the end of 2024, provides a voice for Northern Ireland's elected representatives on whether the trading arrangements arising from the Framework and subsequent arrangements should continue or not. If a vote is passed on a simple majority only, the Government **will be under a statutory duty, placed on it as a consequence of this package, to initiate a timely independent review of the operation of the Framework and to ensure its report is laid in Parliament and considered fully including in discussion between the United Kingdom and European Union.**

163. This recognises a fundamental underpinning of the Belfast (Good Friday) Agreement - namely the desire for the arrangements which pertain to Northern Ireland to have a broad and cross-community consensus. This review will be an important means to consider any steps which could be taken to enable the Framework to command support across the community. The review will be clear and timely, and will be subject to proper

consideration by the Government, in Parliament and the Assembly, and in discussion between the United Kingdom and the European Union.

164. The terms of reference for the review will underline the importance of it considering the full range of implications of the Framework, and focusing on the issues that would need to be addressed to provide the basis for cross-community support. It would be empowered to:

- a.** review the functioning of the Windsor Framework arrangements, and its implications on social, economic and political life in Northern Ireland, including specifically implications for Northern Ireland's place in the Union and in the UK's internal market and the impact of any retained EU law on the manufacture of goods;
- b.** consider any specific issues that would need to be addressed in order that it could command cross-community support, with regard to factors such as the integrity and smooth functioning of the UK internal market and the continued protection of the economic rights of the people of Northern Ireland within the Union;

- c.** consult with Northern Ireland's political parties, businesses, civil society groups, representative organisations and trade unions;
- d.** consult with the Independent Monitoring Panel established to oversee implementation of the Windsor Framework; and
- e.** make recommendations to the Government as to steps required to enable the arrangements to command cross-community support.

165. The Government will also commit to ensuring that the report proceeds swiftly and is considered fully, in particular:

- a.** It will be commissioned within one month of the democratic consent vote;
- b.** It will be required to report within six months;
- c.** It will be published and laid before Parliament and the NI Assembly;
- d.** A written response will be provided to the report within six months;

- e. Time will be available for a debate in Parliament on the report;
- f. There will be an expectation from the Government that there should be an Assembly debate in advance of the Parliamentary debate; and
- g. It will be raised by the UK at the UK-EU Joint Committee at the earliest opportunity, consistent with the aim of seeking to pursue solutions which could enable the Windsor Framework to command broader cross-community support.

166. Through these means we will ensure that the review can play an important role, at a critical time, in looking to establish the basis for a sustainable set of arrangements with enduring support across the community.

### ***Stormont Brake operational procedures***

167. The Government has long recognised the democratic deficit inherent in the old Northern Ireland Protocol. The Stormont Brake, agreed as part of the Windsor Framework, addresses that core objection by guaranteeing a strong voice to Northern Ireland's

elected representatives. Combined with the democratic consent mechanism that already existed, this means that members of the NI Assembly will be able to reject the relevant provisions of Windsor Framework in their entirety in 2024, and every four or eight years thereafter, as well as an ongoing role in determining which new or amending laws should apply in Northern Ireland. This democratic oversight will be strengthened further by ensuring that the right processes and information sharing exist to ensure that the Stormont Brake can function effectively.

168. **The Government will ensure that the arrangements are in place to enable the full use of the Stormont Brake**, setting out an agreed operational approach with the NI Assembly to enable MLAs to exercise their new functions. This will ensure MLAs have the information needed for their work, and that the Government fully discharges its obligations under the strict statutory criteria set out in the *Windsor Framework (Democratic Scrutiny) Regulations* which require it to trigger the Brake where a valid notification is made. In particular we will:

- a. Give the Assembly advance notice of proposed replacing/amending acts which, once adopted, could be subject to the Brake. This will be provided at the same time that Parliament is notified, to allow for proper horizon-scanning and early analysis by the Assembly's Democratic Scrutiny Committee, well in advance of the window for the Brake's use. Following notification of these proposed acts, we will provide the Committee with the same information as is provided to Parliament, including through Explanatory Memoranda. We will update guidance for Government departments on Explanatory Memoranda to provide proper analysis on how a proposed act might affect Northern Ireland's people, businesses, and place within the UK internal market.
  
- b. Notify the Assembly when amending/replacing acts are adopted by the EU, opening the window to trigger the Brake. This will ensure that MLAs can make full use of the two-month window to assess the final act, and consider whether the conditions for triggering the Brake are met.



- c. Notify the Assembly of any entirely new EU acts, which as measures applicable in Northern Ireland only under the procedure set out in Article 13(4), will be subject to an applicability motion before a Joint Committee decision.
  
- d. Set out the information that needs to be provided by MLAs when submitting a Brake notification to the Government, in order to ensure that notifications can be dealt with effectively and efficiently.

169. The Government will confirm the full detail of these arrangements in writing, to provide the Assembly with a clear record of these commitments. In the absence of the restoration of the institutions, the Brake will not become operational, and all decisions on new European Union laws will be a matter for Government ministers.

## CHAPTER 7: NEXT STEPS

170. Overall, this package of measures reflects the outcome of the negotiations with the Democratic Unionist Party; builds upon the steps secured by the Windsor Framework; secures further changes to the operation of the Framework; looks forward with a broad range of significant further protections for the UK internal market, including in statute; and establishes the structures that will preserve these protections for the long-term. In the process we have ensured that all arrangements will operate entirely consistently with Northern Ireland's constitutional position within the United Kingdom.

171. The Government is committed to moving forward to implement this package, having regard to the timelines outlined in this Command Paper. This will include making three pieces of legislation - the *Windsor Framework (Constitutional Status of Northern Ireland) Regulations 2024*, the *Windsor Framework (Internal Market and Unfettered Access) Regulations 2024* and the *Windsor Framework (Marking of Retail Goods) Regulations 2024* - as well as issuing or amending guidance and other

documents as necessary, and establishing the bodies and structure outlined in the paper.

172. In tandem with the roll-out of this package of measures the Government will work in a spirit of partnership with the incoming Northern Ireland Executive to secure a new era of stability and prosperity for the people of Northern Ireland.

# **ANNEX A: CONSTITUTIONAL CONTEXT OF THE WINDSOR FRAMEWORK**

## *Summary*

1. This paper seeks to address concerns and misconceptions that have arisen around the status of the Acts of Union, including Article Six (the so-called “same footing” clause). It sets the Acts of Union in their true historical and constitutional context. It points out that the internal and trading relations of the United Kingdom have evolved over time without disrupting the fundamental basis of the Union. Indeed, this has involved distinct arrangements for Ireland and Northern Ireland both before and after the Government of Ireland Act (on which Northern Ireland was founded). Despite these changes, the assessment shows that the Acts of Union, including Article Six, continue to have effect today and have not been subjugated or undermined. Furthermore, it outlines how – in seeking to answer ongoing concerns about the status of the economic union – new and additional protections will be introduced that go further than ever before in future-proofing the economic rights that are promised under the original Acts of Union.

## *Introduction*

2. Northern Ireland is an integral part of the United Kingdom, the political and economic union that binds our constituent parts together and which includes the UK's internal market and customs territory. This paper sets out how, in light of the Windsor Framework and the additional package of measures set out by the Government, the original intent and spirit of Article Six of the Acts of Union - viewed in its proper historical context - have been fulfilled.
  
3. The United Kingdom has always been a political union and an economic union, notwithstanding the political and economic differences have always existed across its component parts. The union of the United Kingdom has lasted longer than the United States of America and the European Union put together, in large part because of its ability to adapt over time. The unionist tradition across the United Kingdom has always recognised that the Union cannot be reduced to a narrow or absolutist view of how specific areas of regulation or policy, such as on trade and commerce, works within it.

4. Throughout its long history, the external trading relations and internal trading system of the United Kingdom have changed many times: from the time of the original Acts of Union, through to its modification by the Government of Ireland Act and the creation of the Northern Ireland Parliament, to the creation of devolved power-sharing institutions under the Belfast (Good Friday) Agreement. This reflects the realities of geography, such as the fact that Northern Ireland shares a single epidemiological zone with Ireland; stark differences in the pattern of economic and industrial development between different parts of Ireland before 1920; and major political changes, such as the partition of Ireland and the United Kingdom's entry into the European Community and its subsequent exit from the European Union.
5. Northern Ireland's place in the economic union remains the single most important factor in ensuring its prosperity - and that prosperity is, in turn, recognised as an important pillar of the Belfast (Good Friday) Agreement. The vast majority of Northern Ireland's economic life already takes place within this economic union, with the East-West dimension representing the dominant flow of trade. The rest of the United Kingdom provides the dominant market for

the majority of Northern Ireland producers, notwithstanding the existence of significant cross-border sectors.

6. The depth of the economic union is further entrenched by the interwoven nature of the UK economy and the existence of shared currency and taxation. It is supported by the whole United Kingdom being able to enjoy the benefits of future free trade agreements - guaranteeing the same footing for Northern Ireland in respect of free trade agreements provided for in Article Six of the Acts of Union. The Government is nonetheless committed to strengthening the UK internal market because of its vital importance as a cornerstone of political stability and prosperity, including greater connectivity and economic integration through initiatives like the UK East-West Council.
7. The Windsor Framework is clear and unambiguous in asserting that Northern Ireland remains an integral part of the United Kingdom, its internal market and customs territory, as part of a single political and economic union. The provisions within it cover some but not most dimensions of Northern Ireland's economic life such as trade in goods, where there



are distinctive arrangements. They anticipate further divergence between the economies of Northern Ireland and Ireland following the United Kingdom's departure from the European Union, while avoiding the need for a hard border. These differences are sharpened by new Windsor Framework requirements that reflect that the whole of the United Kingdom is outside the EU's single market, such as the requirement for labelling to make clear that goods intended to stay in the UK internal market cannot be sold across the international land border shared with the European Union.

8. It is widely recognised that the Windsor Framework presents new opportunities for Northern Ireland, its businesses and traders. It does so not only by underlining Northern Ireland's place in the UK internal market and unfettered access to it, but by offering unique access to the market of the European Union that does not exist in the rest of the United Kingdom. There is therefore strong business support for the arrangements in the Windsor Framework, largely because of the competitive advantage it offers to Northern Ireland within the UK internal market. As an illustration of this, PwC analysis indicates that

Northern Ireland will be the fastest growing region of the United Kingdom outside London in 2023<sup>2</sup>.

9. Nonetheless, because there are some distinctive arrangements for Northern Ireland following the United Kingdom's departure from the European Union, concerns have been raised about their constitutional impact and governance implications. Those opposed to power sharing have made clear that they wish to interpret the Acts of Union as requiring Northern Ireland's current levels of goods market access to the EU to be withdrawn. The Windsor Framework sought to address political as well as practical concerns raised about the Northern Ireland Protocol – notably on issues such as a potential democratic deficit with regard to the existence of any new EU laws that might have effect in Northern Ireland. However, given that special arrangements remain in place for aspects of the Northern Ireland economy under the Windsor Framework the Government recognises that concerns about their impact on the constitutional status of Northern Ireland - and specifically, their impact on the Acts of Union - remain.

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<sup>2</sup> 9 November 2023

10. The analysis undertaken in this paper sets out to *address misconceptions that have arisen about Northern Ireland’s place in the Union, by setting the Acts of Union in their true historical and constitutional context.* In addition, the document outlines how the measures agreed as part of these negotiations (see *UK Government Commitments: Safeguarding Northern Ireland’s Integral Place In The United Kingdom*) provide protections which did not exist before for Northern Ireland’s place in the economic and political union (and therefore go further than those under the original Acts of Union in terms of their legal effect today). Specifically, the analysis illustrates how – in both historical and constitutional terms – the new legislative measures set out *offer a more powerful statutory safeguard for Northern Ireland’s position in the United Kingdom and our internal market than has been the case previously (including long before the Northern Ireland Protocol).* For example, they address concerns that future graduated measures will be taken that dilute or weaken Northern Ireland’s economic or constitutional place in the Union, by putting a statutory block on this happening.

11. The paper also notes how protections exist, with regard to the political and economic position of those who wish to remain within the United Kingdom, that are not dependent on the Acts of Union – or indeed the additional measures agreed as part of these negotiations. These include the vital protections outlined in the Belfast (Good Friday) Agreement, such as the principle of consent and the commitment of the sovereign government to ensure “parity of esteem” and the “economic rights” of all the people of Northern Ireland. Those protections apply to all parts of the community. While the Government therefore remains committed to ensuring no hard border and protecting cross-border sectors of the Northern Ireland economy – as it has stated consistently since 2016 – it is also committed to redressing the sense that this has previously been prioritised at the expense of its far more substantial East-West dimension. Indeed, it was by recognising these unique responsibilities that the Government determined that it must seek substantial changes to the old Northern Ireland Protocol, which it eventually achieved through the Windsor Framework.

*The interaction of the Acts of Union, the Belfast (Good Friday Agreement) and the post-Brexit legal and trading arrangements*

12. The departure of the United Kingdom from the European Union represented a major change in the constitutional status of the UK, involving a series of new treaties with the European Union. Understandably, this has given concern as to how such changes interact with the existing legal and political architecture of the UK.
13. The Supreme Court has ultimately upheld a balanced position - in 2017 it rejected a claim that Northern Ireland leaving the EU with the rest of the UK was itself a breach of principle of consent established by the Belfast (Good Friday) Agreement.<sup>3</sup> In 2023 it rejected a separate claim that introducing specific rules on trade in goods for Northern Ireland was also a breach of the principle of consent or otherwise unlawful. Overall, both those who opposed Brexit in Northern Ireland and those who supported it have been left with solutions that involve compromise.

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<sup>3</sup> R. (on the application of Miller) v Secretary of State for Exiting the European Union [2017] UKSC 5

14. It has been incorrectly asserted that the Supreme Court has held the old Northern Ireland Protocol to be inconsistent with the Acts of Union. In reality, that point was never at issue before the Court. The Court rightly focussed on the sovereignty of Parliament and affirmed, as Article Six of the Acts of Union itself recognised, ‘that it is the most fundamental rule of UK constitutional law’.<sup>4</sup>

15. At the time of the publication of the Windsor Framework, the Government was clear that the measures within it were consistent with the Acts of Union and Northern Ireland’s place within the United Kingdom<sup>5</sup>. That analysis was based on both the substance of the Acts of Union themselves, and the fact that Northern Ireland’s place in the Union was never simply determined by the original 1800 Acts, which have been considerably amended since. These changes apply to the provisions of the Act itself, most of which have fallen away or been amended (in 1879, 1948, 1953 and 1971), and by monumental changes in the broader constitutional architecture of the Union which bears upon it, such as the Government of Ireland Act 1920 and the 1998 Belfast (Good Friday) Agreement.

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<sup>4</sup> Re Allister’s Application for Judicial Review [2023] UKSC 5

<sup>5</sup> UK Government Legal Position: The Windsor Framework, 27 February 2023

16. It has been an inherent feature of the political and economic union created by the Acts of Union that the external trading relations and internal trading system of the United Kingdom have changed many times in its history, from the time of the original Acts of Union through to its modification by the Government of Ireland Act and the creation of the Northern Ireland Parliament, to the creation of devolved power-sharing institutions in 1998. Applying a fundamental misreading of history now by seeking to impose uniformity in a Union which has never involved uniformity is ultimately a route to damaging, not preserving, Northern Ireland's place in the UK.
17. These historic changes over time reflect the realities of geography such as the fact that Northern Ireland shares a single epidemiological zone with the Republic of Ireland; and political changes, such as the partition of Ireland, the 1965 Anglo-Irish Free Trade Agreement and the United Kingdom's entry into the European Community and subsequent exit from the European Union.
18. For this reason, it is important to distinguish between restoring the original Acts of Union in any sort of literal sense and restoring the economic rights

that were established within them. Some have argued that the original Acts of Union should be restored - but fail to recognise that the original Acts of Union applied tariffs and excise on certain categories of goods moving between Great Britain and Ireland. Literal restoration of the Acts of Union would imply reapplying those tariffs and excise - pushing up the costs of Northern Ireland's goods in Great Britain and driving up costs of goods in Northern Ireland. This is plainly an outcome that would not be good for any part of the United Kingdom, and for which there is no support - but it is a hypothetical outcome that highlights the weaknesses in a flawed and reductive assessment of the Acts of Union.



*Fig 1: Indicative cost implications (in current prices) for NI Goods in GB if the original Acts of Union were fully restored with no reflection of changing economic realities within the Union.*

### Restoring the 'original' Act of Union

The original Act of Union have never imposed identical arrangements. It even included a range of customs and excise payable on goods moving within the UK. If the original Act of Union was in place today it would mean higher prices on Northern Ireland goods sold in Great Britain.



£1

*Excise on 100g  
NearyNog's Mourne  
coast chocolate*



16p

*Excise on a pint of  
McIvor's Armagh cider*



£3

*Excise on a litre of  
Bushmills Whiskey*

19. In addition to tariffs and excise duties, trading arrangements during the history of Northern Ireland have also included checks, processes and declarations. Section 21 of the Government of Ireland Act 1920 required that movements of goods between Great Britain and Northern Ireland be treated as exports and imports for the purposes of 'forms to be used and the information to be furnished'. Customs

officers were instructed to conduct physical inspections of ships with daily sailings twice weekly - a check rate of about 28% - with no requirement that inspections be based on risk or intelligence. This is in stark contrast to the Windsor Framework arrangements as set out in the Government's suite of measures, which eliminate checks which are not risk and intelligence based to protect the UK's internal market.

20. These arrangements had a real world impact for businesses. HP Sauce Ltd wrote to the Customs and Excise Department in 1927, for example, to set out difficulties in the requirement to provide percentages of ingredients in its recipe due to commercial sensitivity.

Fig 2: HP Sauce Ltd letter to Customs and Excise Department, 1927

TELEGRAMS:  
MIDLAND · BIRMINGHAM  
TELEPHONE:  
EAST · 426 · 3 LINES  
CODE: 6TH EDITION · A·B·C

MANUFACTURERS OF :

**H. P. SAUCE**  
DADDIE'S SAUCE  
GARTON'S PICKLES & Co.

ALL COMMUNICATIONS TO BE  
ADDRESSED TO THE FIRM  
AND NOT TO INDIVIDUALS

W.C. Tees, Esq.,  
Customs & Excise Dept.  
Heysham,  
Lancs.

6th. May 1927.

Dear Sir,

We regret delay in replying to  
your letter re the filling up of forms  
C.126 (sale).

You will appreciate the fact that  
as these forms go through so many hands both  
here and on the way, we are desirous any  
information given should not be detrimental  
to our interests.

We would suggest that it would  
partially meet our objections if you would  
allow us to put the duty already paid 1d. or  
1/8d. according to quantities sent, instead  
of mentioning any percentage of ingredients.

You will see that in that case we  
could supply a scale to cover any quantity of  
goods and it would not entail giving part of  
our recipe.

**H.P. Sauce Ltd.**  
PROPRIETORS OF  
**MIDLAND VINEGAR CO LTD**  
AND **F. G. GARTON & CO LTD**

ASTON CROSS  
**BIRMINGHAM**

MANUFACTURERS OF :

**H. P. SAUCE**  
DADDIE'S SAUCE  
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of mentioning any percentage of ingredients.

You will see that in that case we  
could supply a scale to cover any quantity of  
goods and it would not entail giving part of  
our recipe.

21. Throughout this history, the political leaders of unionism have always given careful consideration to how such changes may affect the economic life and indeed economic rights of those remaining within the Union. There are many instances of the unionists raising these considerations in the Westminster Parliament and – before and after partition – seeking to advocate what they have presented as specific Irish or Northern Irish unionist concerns and commercial or economic interests.

22. Equally, the political leaders of unionism have historically accepted or indeed advocated, during periods of such change, that specific arrangements for Ireland or Northern Ireland – that did not exist on the basis of total harmony with the rest of the UK internal market – would be in some circumstances desirable, preferable or acceptable. At no point since the original Acts of Union have the representatives of unionism argued for an absolutist interpretation of identical treatment, even where that would apply to the detriment of Northern Ireland, within the economic union. In fact, the taxation arrangements envisaged in both the Acts of Union and the Government of Ireland Act have been gradually superseded by tax and redistribution arrangements

that preferentially benefit Northern Ireland compared to those earlier arrangements.

23. This understanding that distinct arrangements be sometimes acceptable or even desirable was more pronounced from the time of the partition of Ireland and the creation of devolved government in Northern Ireland – something which was then unique in the context of the UK. Historically, the representatives of unionism have not tended to see commercial or trading arrangements as constitutional issues. As the then Northern Ireland Minister for Development, William Craig, said in relation to the 1965 Anglo-Irish Free Trade Agreement, *“the question could be considered as purely commercial, without constitutional implications. Special treatment for Northern Ireland could be justified by the proximity of the Republic across the land frontier.”*

24. The proposition that the Acts of Union require Northern Ireland to have an entirely identical trading relationship with the EU as the rest of the United Kingdom represents a drastic narrowing of the foundations on which the Union has existed for centuries. This should instead be set against broader considerations, including democratic legitimacy;

economic and practical viability; and the overall future of Northern Ireland in the United Kingdom.

25. First, in relation to democratic legitimacy, it is the settled and unambiguous will of the sovereign UK Parliament that specific trading arrangements are in place to reflect Northern Ireland's circumstances. The sovereignty of Parliament is the cornerstone of the United Kingdom's constitution - it was asserted in Article Six of the Acts of Union itself, and restated in the Government of Ireland Act 1920. Parliament has determined on multiple occasions that distinct arrangements were appropriate for different parts of the United Kingdom - starting with the Acts of Union themselves, which set out an extensive set of duties and tariffs to apply to goods moving between Great Britain and (then) Ireland. Unusually, the new Windsor Framework arrangements now mean that the Northern Ireland Assembly can choose in the future to remove specific arrangements on goods and electricity trade, as well as having the means to reject new or amended EU law. This provides a new level of democratic oversight that was never enjoyed by the Assembly before the United Kingdom's withdrawal from the European Union, and which is only afforded to Northern Ireland by virtue of the fact

that it is in with the United Kingdom and not the European Union - in which the same powers are not granted to any other jurisdiction.

26. Second, the need to cater for Northern Ireland's unique circumstances is one that is widely recognised and shared across a broad cross-section of the community. For example, in August 2016, the then First Minister and deputy First Minister wrote to the then Prime Minister acknowledging the specific context that applied in Northern Ireland - as the only part of the United Kingdom with a land border with the European Union and with specific needs in terms of, for example, agrifood market access. Under the Windsor Framework, Northern Ireland's businesses benefit from having full access to both the UK internal market - of which it remains an integral part - alongside a level of access to the EU market that does not exist in the rest of the United Kingdom. While the economic provisions of the Acts of Union entailed that Great Britain and Ireland be placed on the 'same footing' in respect of trade and economic matters, there is no credible interpretation that this entails all parts of the United Kingdom having identical arrangements in all areas of economic activity. In particular, there is no political or legal

weight in an argument that the concept of ‘same footing’ should entail that Northern Ireland be denied economic opportunities by removal of its unique free access to the EU’s single market for goods.

27. A central factor in the logic behind the Acts of Union was the economic opportunity that the Union afforded both Great Britain and Northern Ireland. To this day, it remains the case that a vital aspect of promoting and preserving the Union in Northern Ireland is to create the most favourable economic conditions for Northern Ireland within the United Kingdom. An argument for total economic uniformity that undercuts economic prosperity would run counter to both the spirit and purpose of the Union (and indeed the broad support for specific goods trading arrangements for post-Brexit Northern Ireland that sits alongside the existence of a broad pro-Union majority). It is notable that some of those most opposed to power sharing advocate for lower and divergent corporation tax in Northern Ireland to tackle perceptions of competitive advantage for Irish businesses, but want to give the same Irish businesses a huge trading advantage by cutting off Northern Ireland’s market access access in key sectors such as agrifood and pharmaceuticals.



28. Set in their true context, distinct arrangements, for a limited and specific part of economic activity, are entirely in keeping with the history of the Union. While the logic of the Union has always included the benefit of unfettered trade within it, the existence of exceptions to that general principle has been in-built since the creation of the Union itself. This has further developed in the evolution of the Union, particularly after the 1920 Government of Ireland Act, as animal health and biosecurity have become of greater importance:

- a. From its inception, Article Six (the so-called ‘same footing’ clause) has made special provision in relation to duties on goods moving between Great Britain and Northern Ireland. Article Six originally specified that certain articles were subject to specific duties, and crucially, also entailed that countervailing duties could be imposed by the UK Parliament. In its original form, Article Six applied duties on certain goods moving from Great Britain to Northern Ireland - some for a limited period, and some indefinitely.
- b. Since the creation of Northern Ireland, statutory powers existed to make provision in relation to

trade with other countries to reflect its particular position. The Government of Ireland Act 1920 provided that the Parliaments of the North and the South had the power to affect trade with a place outside of Ireland through “regulations made for the sole purpose of preventing contagious disease, or by steps taken by means of inquiries or agencies out of the part of Ireland within their jurisdiction for the improvement of the trade of that part or for the protection of traders of that part from fraud”.

- c. In exercise of the powers in the Government of Ireland Act 1920, section 6 of the Destructive Imported Animals Act (Northern Ireland) 1933 gave the Ministry of Agriculture power to prohibit the import of “non-indigenous animals”. Section 22 of the Diseases of Animals Act (Northern Ireland) 1958 allowed for special provision to be made for animals coming from Great Britain. The Food and Drugs Act (Northern Ireland) 1958 made specific provision for Northern Ireland in relation to various matters relating to food and drugs, including labelling requirements and powers of inspection and examination. The Seeds Act (Northern Ireland) 1965 provided

powers to make specific provision for Northern Ireland in relation to the regulation of seeds and seed potatoes, including prohibitions on their import in certain circumstances.

- d. The United Kingdom also entered into trading arrangements with Ireland that provided more favourable market access for Northern Ireland. The Anglo-Irish Free Trade Area Agreement of 1965 provided that the Irish Government could grant additional tariff concessions to goods of Northern Ireland origin. As a result, in 1966 import duties on Northern Ireland goods moving into Ireland, other than agricultural goods, certain jute products and certain textiles, were reduced by 20% as against the 10% reduction applied to goods originating in Great Britain.
- e. The need for mechanisms to demonstrate that goods moving between Great Britain and Northern Ireland were entitled to take advantage of these arrangements have been recognised. For instance, section 21(4) of the Government of Ireland Act 1920 deemed goods transported between Great Britain and Ireland to be imports

and exports for the purposes of forms used and customs information furnished.

29. These developments have included arrangements which were perceived as not respecting the special economic circumstances of Northern Ireland, such as Unionist Party opposition to the Coal-Cattle Pact of 1935 and the agreement to end the Anglo-Irish trade war in 1938. Unionist criticism focused on the perceived special treatment of sectors of the English economy in such arrangements – but it made its case at the Westminster Parliament with reference to the Government of Ireland Act rather than the Acts of Union.

30. This context makes clear that, notwithstanding their foundational significance, the Acts of Union have never been frozen in time; were never the sole means of safeguarding the interests of Northern Ireland or of the Union; and have never demanded identical treatment across the United Kingdom. Rather that protection must encompass the full range of measures undertaken by the Government to protect and strengthen the economic rights of the people of Northern Ireland. This is why, in addition to ensuring that the Windsor Framework respects the

Acts of Union in its modern context, the Government is also setting out specific and enforceable protections for the UK internal market.

### ***Consistency with the Acts of Union***

31. None of these arguments are to downplay the foundational status of the Acts of Union. The Government has published its legal statement alongside the Windsor Framework confirming our view that Northern Ireland's place in the United Kingdom is protected. We stand by that. Specifically the consistency of the Windsor Framework with Article Six should be considered against an interpretation of the Acts of Union that reflects its considerable evolution.
32. The Government is clear that since the agreement of the Windsor Framework, there is no sense in which Northern Ireland is a 'third country' in relation to the rest of the United Kingdom. The Windsor Framework upholds the Article Six imperative because it fundamentally respects and protects Northern Ireland's integral place within the UK's internal market and customs territory, and allows for full and unfettered access to the internal market of

the United Kingdom, while affording the economic opportunity of privileged access to the EU's single market for goods.

33. In particular, Article Four recognises that Northern Ireland is and remains part of the United Kingdom's customs territory. The same guarantee is given in section 55 of the Taxation (Cross-border) Trade Act 2018. Article 6 of the Framework is aimed at protecting the United Kingdom's internal market. This is given effect through new arrangements in the agreement under which separate provision is made for products moving from Great Britain to Northern Ireland depending on whether they are intended to remain within the United Kingdom or move onwards into the EU. These arrangements reduce or remove obstacles, checks and controls affecting the movement of goods which are not in practice entering the EU, as well as ensuring that no duties are charged on such goods. This is underlined through the arrangements set out in this deal, which ensure that checks are eliminated save for those conducted by UK authorities needed for the protection of the UK's internal market on a risk and intelligence basis.

34. This brings to the fore the core of this consistency: that Northern Ireland remains a full and integral part of the UK's internal market. It is constitutionally important to distinguish between Northern Ireland's access to the EU's single market and its integral place within the UK's internal market. The distinction is an important one: while Northern Ireland can benefit from free movement of goods into the EU market, the bulk of its economic life remains within the rest of the United Kingdom - reflected in its continued currency union with the rest of the UK, its shared taxation system, uniformity across services, its continued ability to benefit from UK free trade agreements and the ongoing and everyday intertwining of economic activity and trade within the UK.

35. This distinction is visible when the obligations of Northern Ireland in return for access to the EU's single market are compared and contrasted with the obligation of actual members of the single market. While some EU rules on goods apply in Northern Ireland, there is no requirement to follow the rules on services, environmental protection, labour issues, procurement and multiple other areas of EU law which must be applied by members of the single

market. This could, in time, result in considerable divergence between Northern Ireland and Ireland of a scale not seen for decades - underscoring the fact that Northern Ireland and Ireland constitute two distinct economies.

36. A very obvious demonstration of the fact that Northern Ireland remains outside of the EU's single market is that it is not subject to most of those obligations - whether those borne by EU member states, or by other jurisdictions which are outside the EU but within its single market such as Switzerland, Norway and Iceland.



*Fig 3: The privileges and obligations associated with Northern Ireland’s access to the EU Single Market is not comparable to jurisdictions which are members of the single market.*

	Northern Ireland	Ireland	Norway
Access to the EU single market	✓	✓	✓
Unfettered Access to the UK’s internal market	✓	✗	✗
Pays into EU budget	✗	✓	✓
Freedom of Movement	✗	✓	✓
EU services rules	✗	✓	✓
EU environmental rules	✗	✓	✓
EU labour rules	✗	✓	✓
EU procurement rules	✗	✓	✓
Subject to European Medicines Agency	✗	✓	✓
Common Agricultural Policy	✗	✓	✗
Common Fisheries Policy	✗	✓	✗

37. Additionally, the United Kingdom's own border arrangements reflect that Northern Ireland's place is within its own internal market and not as part of the EU's single market. From January 2024, new requirements will apply for goods moving from the EU - including Ireland - to Great Britain. This will include usual third country customs formalities and checks. Those requirements will not attach to the movement of goods from Northern Ireland, which will continue to enjoy full and unfettered access to the whole of the UK's internal market, reflecting its status as an integral part of that market. This access will extend to Northern Ireland goods moving indirectly to Great Britain through Ireland.

38. The Windsor Framework, combined with the *Windsor Framework (Democratic Scrutiny) Regulations*, enhance the democratic legitimacy of economic arrangements which apply in Northern Ireland. Prior to the UK's withdrawal from the EU, Northern Ireland's Assembly had no role in approving or rejecting the EU law that applied in Northern Ireland. Democratic oversight by Northern Ireland's elected representatives of EU law that applied in Northern Ireland in the EU legislative process was limited to the input of three Members of the European

Parliament (out of 751). The Framework, combined with domestic legislation, gives democratically elected representatives the means to reject new or amended EU goods legislation. This is combined with the democratic right of the Assembly to disapply the trade in goods provisions of the Framework entirely next year should it so choose.

39. This democratic oversight is not only an improvement on the situation that applied under the old Northern Ireland Protocol, it provides stronger democratic input into the law that applies in Northern Ireland than pertained while the UK was a member of the EU (where the UK Government had a vote in the European Council but that could, and was, negated through Qualified Majority voting). It is a right that does not exist in any part of the EU and reflects the legal, economic and political reality that Northern Ireland is in the UK internal market and not in the EU single market for goods. No such ability to diverge would be permitted to exist for any actual part of the EU single market, as it goes against its essential principles. As Michel Barnier's former chief adviser said, "The so-called 'Stormont brake', while not a full "pick and choose" mechanism in EU single market rules, does amount to a clear veto possibility for the

UK Government, directive-by-directive, at the behest of a minority in the Northern Ireland Assembly.”

40. This in turn affects the nature of how these provisions operate in domestic law. Section 7A of the European Union (Withdrawal) Act 2018 is the expression of the UK sovereign Parliament's will to implement the Withdrawal Agreement - but its practical effect rests on what that Agreement entails. That has been fundamentally altered through the Windsor Framework - both by significantly reducing the scope of relevant law which is applicable in Northern Ireland, and by introducing those critical new safeguards such as the Brake. This is now fully recognised in section 7A itself through the deal, ensuring that the effect of these new democratic safeguards is fully understood.

41. To the extent that the Windsor Framework applies distinct arrangements for Northern Ireland, those arrangements go no further than necessary to reflect Northern Ireland's geographic and historical circumstances, consistent with the way in which Article Six of the Acts of Union has always been interpreted and applied, insofar as it has been referenced at all. And it does so on the basis of the

clear will of Parliament, the sovereignty of which is asserted even in the Acts of Union themselves.

### ***Further constitutional protections***

42. The Government remains of the view that protections for Northern Ireland's place in the Union do not simply depend on the original Acts of Union alone but by reference to these many constitutional, political and economic changes that have happened since. In setting out the case for changes to the Northern Ireland Protocol, for example, the Government had referred to the Government's responsibility – under international law – to seek parity of esteem and protect the “economic rights” of the people of Northern Ireland under the Belfast (Good Friday) Agreement.

43. The provisions of the Windsor Framework, through mechanisms such as the Stormont Brake, and the package of measures published alongside this analysis are further examples of the evolution of the multifaceted legal safeguards for the Union.

44. In *Safeguarding the Union*, the Government has set out further measures to provide assurance and address legitimate concerns about the constitutional

implications of the Windsor Framework. These measures enhance the consistency of the Framework with the Acts of Union and with Northern Ireland's place within the Union. They do so by:

- a. Guaranteeing Northern Ireland's ongoing unfettered access to the UK's internal market, irrespective of any future divergence which may emerge between Great Britain and Northern Ireland.
- b. Amending section 7A of the European Union (Withdrawal) Act 2018 - the so-called 'pipeline' of EU law - to reflect the new reality that the law which applies in Northern Ireland is now properly subject to the democratic oversight of the Northern Ireland Assembly through the Stormont Brake and the democratic consent mechanism.
- c. Prohibiting exit procedures on goods moving from Northern Ireland to Great Britain.
- d. Providing unfettered access for Northern Ireland goods moving through indirect routes to Great Britain such as via Dublin-Holyhead.

- e. Strengthening economic links across the UK through the creation of a UK East-West Council to provide a unique new forum to discuss the opportunities and address the challenges we share.
- f. Promoting trade within the United Kingdom by establishing Intertrade UK.
- g. Safeguarding supply of retail products in Northern Ireland by removing disincentives for suppliers or retailers to place goods on the market in Northern Ireland and requiring that Windsor Framework labelling requirements on agrifood products are applied across Great Britain and not just in Northern Ireland.
- h. Replacing the green lane with a default UK internal market system and protecting historic patterns of trade between Great Britain and Northern Ireland through a new internal market guarantee.
- i. Ensuring that public authorities should have special regard to Northern Ireland's place in the UK's internal market and customs territory, and the need to maintain the free flow of goods

between Great Britain and Northern Ireland, through robust statutory guidance.

- j. Ensuring that all new legislation and regulatory measures are assessed against their impact on the UK's internal market.
- k. Holding the Government and other public authorities to account for delivering the Windsor Framework in a pragmatic and proportionate way through the oversight of an Independent Monitoring Panel.

45. The Government will also introduce a powerful new mechanism to future-proof the economic rights of Northern Ireland. This will prevent Governments from ratifying a future agreement with the EU which creates new EU law alignment for Northern Ireland and undermines its place in the UK's internal market by creating a regulatory border between Northern Ireland and Great Britain. This new mechanism offers new, enforceable, legal and constitutional protections - going far beyond the protections of the Acts of Union. These measures materially and beneficially change the basis on which the economic rights of the people of Northern Ireland are safeguarded. They



provide new enforceability routes to safeguard Northern Ireland's place in the Union that were never provided through the Acts of Union alone.

46. And in recognition of the concerns expressed, the Government will provide a mechanism for Parliament to affirm its commitment to the Acts of Union and that there is no basis in the Belfast (Good Friday) Agreement for joint authority arrangements with the Government of Ireland.

### *Conclusion*

47. Northern Ireland's place in the economic union remains the single most important factor in ensuring its prosperity - and that prosperity is, in turn, recognised as an important pillar of the Belfast (Good Friday) Agreement. The Government will never conceive of, treat or describe Northern Ireland as in any way a 'third country' relative to the rest of the United Kingdom. The vast majority of Northern Ireland's economic life takes place within this economic union, with the East-West dimension representing the dominant flow of trade. This is highly unlikely to change in any material way and is underscored by shared currency, taxation, the

sharing of benefits from free trade agreements and the deeply interwoven nature of the UK economy.

48. The Windsor Framework makes clear that Northern Ireland remains an integral part of the United Kingdom, its internal market, customs territory and of the political and economic union. The provisions within it cover some but not most dimensions of Northern Ireland's economic life such as trade in goods - while excluding other significant areas like services. They anticipate divergence between the economies of Northern Ireland and Ireland that is expected to widen following the United Kingdom's departure from the European Union, while avoiding the need for a hard border. While the UK internal market will remain paramount, it is widely recognised that the Windsor Framework presents new opportunities for Northern Ireland, its businesses and traders by offering unique access to the market of the European Union which does not exist in the rest of the United Kingdom.

49. The Government, in agreeing the Windsor Framework and subsequently setting out further measures to safeguard the Union, will not seek to impose an ahistorical uniformity that would damage

Northern Ireland, but will reassert and strengthen Northern Ireland's place in the UK internal market, and will provide clear statutory protections in the future that go further than ever before in restricting the treaty prerogatives of the UK Government in order to provide reassurances on Northern Ireland's long-term future in the United Kingdom on the basis of the principle of consent.

50. The Windsor Framework fulfils the Acts of Union and is fully aligned with how those acts were originally intended and how they have been applied over more than two hundred years. As a result of the measures outlined by the Government, however, the totality of protections for Northern Ireland's place in the United Kingdom go further than any protections which have previously existed.

# **ANNEX B: STRENGTHENING NORTHERN IRELAND'S PLACE IN THE UNION**

## INTRODUCTION

1. The Government is committed to strengthening Northern Ireland's place in the Union. We have been clear that we will never be neutral on this issue and note this is a position held on a broad, cross-party basis in Parliament. The Government notes that the Irish Government has become increasingly active in looking towards a potential united Ireland in recent years. In line with the Belfast (Good Friday) Agreement, we fully respect parity of esteem for all traditions in Northern Ireland and recognise that the Irish Government, along with Irish political parties (north and south), espouse an entirely legitimate wish to see a united Ireland in the future.
2. The recent political context has given rise to concerns about Northern Ireland's place in the Union. The lack of functioning devolved institutions, the unionist community's strong objections to the old Northern Ireland Protocol, and perceptions about importance afforded to the North-South dimensions of the Belfast (Good Friday) Agreement relative to the East-West dimensions have all contributed to a sense that the parity of esteem on which the Agreement was founded has been undermined.

3. The Government's position that remaining within the Union provides the best future for Northern Ireland is not only one of conviction but is based on our assessment of objective facts. We believe that stability, peace and prosperity in Northern Ireland are best served by the functioning of devolved institutions within the United Kingdom – with Northern Ireland's integral place in the UK economy being by far the most important part of its economic life. On the basis of all recent polling, the Government sees no realistic prospect of a border poll leading to a united Ireland. We believe that, following the restoration of the devolved institutions, Northern Ireland's future in the UK will be secure for decades to come and as such the conditions for a border poll are unlikely to be objectively met.
4. Notwithstanding this confidence in the resilience and durability of the Union – and in its ability to adapt – the Government is sympathetic to calls for it to be more proactive in advocating for it and strengthening it through practical measures. This paper sets out a series of measures to visibly evidence the Government's commitment to Northern Ireland - and to strengthen it further - as an integral part of the United Kingdom both now, and for the years ahead.

The proposal below will bolster East-West connections and opportunities and highlight the enduring benefits to both Northern Ireland, and the rest of the UK, from its continued place in the Union. Alongside a reformed NI Executive these measures will strengthen our political and economic Union for the long-term.

## SUMMARY

5. Through the commitments and actions set out below the Government recognises the role it has to play in bolstering Northern Ireland's place in the Union, embedding new structures across the public and private sectors to maximise the economic and cultural opportunities that are the strength of the Union. We will:

- a. Support the establishment of a new East-West Council that will foster deeper links for Northern Ireland as part of the Union across business, education and culture.
- b. Improve the physical connections that link Northern Ireland to Great Britain, including through delivering the A75 improvements the Prime Minister has committed to, and through a new £10 million fund to boost investment in strategically important ports linking Northern Ireland and Great Britain.
- c. Establish a generous, turbocharged Enhanced Investment Zone offer in Northern Ireland. The Government will give Northern Ireland the tools it needs to boost growth and attract investment



with £150 million in funding, able to be used flexibly across spending and tax levers.

- d. Actively facilitate collaboration between the Northern Ireland Civil Service and the Home Civil Service to support the transformation programme in Northern Ireland and institutionalise knowledge and skills that will deliver better public services for all.
- e. Refresh training programmes and materials for both the Home Civil Service and the Diplomatic Service on the Belfast (Good Friday) Agreement and successor agreements, including to reflect the commitments made in this document and the fact that Strand One of the Agreement is a purely internal matter.
- f. Publish a series of papers that make the case, through sectoral analysis, for Northern Ireland's place in the Union and ways in which to take it forward.
- g. Strengthen the cultural ties between the younger generations, by supporting the development of a twinning programme for primary schools and setting up a programme that will enable students

from Northern Ireland to benefit from opportunities across the Union.

- h. Showcase the opportunities for investment in Northern Ireland defence industries and shipbuilding.
- i. Support greater outreach and education in the United States to further strengthen understanding of the different traditions in Northern Ireland. This will include specific workstreams on Ulster Scots heritage in the US and exploring the potential to digitise and exhibit media and historical archives that reflect the richness and diversity of traditions, such as that of the oldest and longest-running English language newspaper in the world, the News Letter.

## **CONNECTING THE UNION**

- 6. Following several years of political stasis in Northern Ireland, it is a priority to focus attention on revitalising the East-West connections and networks that underpin the relationship between Northern Ireland and the rest of the country. The Government acknowledges its responsibility to all those in Northern Ireland who wish to see stronger ties into

the Union across economic, cultural and educational sectors, and the need to reinvigorate and bolster the networks that support them.

7. The package below delivers long-term solutions that will have a meaningful and enduring impact across the breadth of the East-West relationship - from better, structured collaboration across the civil services to the introduction of a new East-West Council that will bring leaders in politics, business and education together from across the Union.

### ***A UK East-West Council***

8. The connections across the Union present unrivalled opportunities for all parts of the United Kingdom. Those connections are fundamental to what the Union is, what it means to those who value it, and to the success we can enjoy together as a family of nations. Just as the British-Irish Council established under Strand Three of the Belfast (Good Friday) Agreement represented a new opportunity for connections across these islands, so too we will prioritise building and strengthening connections between Northern Ireland, Wales, Scotland and England.

9. The Government will facilitate the establishment of a UK East-West Council, a new forum in which key representatives from government, civil society and business from the constituent parts of the UK will be able to advance the opportunities and address the challenges we share. It will drive engagement aimed at developing and sharing existing clusters of excellence, and raise the profile of Northern Ireland in decision-making in business, and across the Government. Under the auspices of the East-West Council the Government will also meet its 2020 commitment under New Decade New Approach to scope the establishment of a Northern Ireland Hub in London to provide an increased opportunity for Northern Ireland stakeholder engagement.

10. Beyond its role in supporting economic opportunities, the UK East-West Council will also have a broader role in fostering links across education, sport and culture. This will include a role in reviewing spending by the Government on culture, language and identity across the United Kingdom, with a view to ensuring, in Northern Ireland's specific context, that the principle of parity of esteem is upheld.

## ***Improving access to British citizenship in Northern Ireland***

11. The ability for people in Northern Ireland to hold British or Irish citizenship or both is a key tenet of the Belfast (Good Friday) Agreement. But the Government recognises that there is a difficulty in obtaining British citizenship faced by people born in Ireland but who live in Northern Ireland. Under the status quo, these individuals must undergo the normal naturalisation process for citizenship which can be time-consuming and costly. This is a process which is not required for people in Northern Ireland to obtain Irish citizenship.
  
12. The Government does not believe that in the context of the identity and citizenship rights of the Belfast (Good Friday) Agreement it is appropriate that there are additional barriers to obtaining British citizenship compared to Irish citizenship. This point has been championed for many years by the MP for East Londonderry, Gregory Campbell. The Government is supporting a Private Members' Bill by the MP for Belfast East, Gavin Robinson, to remedy this issue.

### ***Connecting education***

13. The Government will facilitate the establishment of a twinning programme between schools in Northern Ireland and Great Britain, overseen by the UK East-West Council. This will enable the full diversity of our Union to be experienced by a wider range of young people, building shared connections and demonstrating the value of Northern Ireland's integral place in the UK.

### ***Bolstering East-West transport links***

14. Facilitating faster road connections for motorists and hauliers travelling between Great Britain and Northern Ireland is key to enable Northern Ireland to grasp the full economic opportunities of its place in the Union and the UK's internal market. The Government is committed to improving journeys on the A75 between Gretna and Stranraer, following the recommendations in the Union Connectivity Review, to alleviate pinch points on the road, providing better links between the Cairnryan ferry terminals serving Northern Ireland and southwest Scotland, connecting with the M6 and Cumbria, and the A77 towards Glasgow.

15. Recognising the increased costs for hauliers and ferry users between NI and GB, the Government will establish a specific strand of work to boost port connections and infrastructure between NI and GB. Intertrade UK will have an advisory role on strengthening port infrastructure, as an economic driver, with the work also presented as appropriate at the East-West Council. We will also propose the creation of a dedicated fund worth £10 million to support infrastructure development, including green growth opportunities, at a small number of strategically important NI ports. We will work closely with ports and a restored Executive to design and deliver the fund swiftly to provide much needed investment at these ports, which provide the most important connectivity between Northern Ireland and the rest of the United Kingdom.

## PROMOTING THE UNION

### *Making the case for the Union*

16. A key element of the Government's determination that it will never be neutral on the Union is that it will be unashamedly making the positive case for Northern Ireland's integral place in the United Kingdom. There has been increased discussion in recent years about the constitutional future of the island of Ireland, both through party political processes and processes led by the Irish Government.
17. The Government is clear that these processes reflect perfectly legitimate aspirations. But it is also committed to ensuring that the equally legitimate aspirations for Northern Ireland to remain in the Union - and the factual arguments that underpin them - can be reflected in public discourse. This requires a new approach and the Government cannot be absent from the debate. We are conscious that Northern Ireland's future does not depend on appealing to a specific 25-30% portion of the population for party political reasons but rather on persuading the



majority of people in Northern Ireland that its future is brightest as part of the United Kingdom.

18. As part of this reset, the Government will publish a series of papers over a period of two years that will evidence the mutual benefits of Northern Ireland's place in the Union, and identify steps to be taken to take it forward into the coming years. Published quarterly, these papers will go beyond high-level commitments to the Union and will instead explore the value of the Union in key thematic areas which will include:

- a. Education and skills;
- b. Health;
- c. Enterprise, innovation and technology;
- d. Defence and security;
- e. Culture and sport;
- f. A greener Northern Ireland; and
- g. Public services, pensions and welfare.

## ***Promoting the balance of the Belfast (Good Friday) Agreement***

19. Recent years have given rise to concerns that the careful balance struck in the Belfast (Good Friday) Agreement has not been fully understood and respected. The parity of esteem at the heart of the Agreement must apply to all communities in Northern Ireland and, for some, it has not always felt like that has been the case.
20. The Government will develop guidance for use across the Home Civil Service, the Diplomatic Service and Government agencies on the Belfast (Good Friday) Agreement and successor agreements. The guidance, alongside bespoke training, will reinforce the requirement for ministers and officials across Government to develop the skills and understanding to grasp and communicate the full context of Northern Ireland's political agreements - in all their dimensions and reflecting the important balance contained within them - and the importance of upholding, respecting and communicating them in their totality.

21. Similarly, the Government welcomes the close and cooperative relationship between the United Kingdom and Ireland, and recommits to that relationship on the basis of the well-established and carefully constructed three stranded approach of the Belfast (Good Friday) Agreement. That framework provides the basis on which discussions on legitimate areas of respective interests can be conducted, while clearly establishing those areas which are internal matters for Northern Ireland.

### ***Cabinet meeting in Northern Ireland***

22. The Government acts for the whole of the United Kingdom, and is committed to ensuring that its decision-making is not confined to London. As part of this, the Government commits to a Cabinet meeting within the year taking place in Northern Ireland, when the institutions are running, and the Cabinet meeting there periodically thereafter. We will combine this with formal meetings between Northern Ireland ministers and Government ministers.

### ***Delivering the Castlereagh Foundation***

23. In 2020, the Government committed to provide funding to establish the Castlereagh Foundation, a

fund to support academic research through universities and other partners to explore identity and the shifting patterns of social identity in Northern Ireland. Since then, the Government has taken powers to direct the establishment of the Foundation, in addition to providing funding. The Government will guarantee the establishment of the Castlereagh Foundation without delay.

## STRENGTHENING NORTHERN IRELAND WITHIN THE UNION

24. The strength of the United Kingdom must deliver benefits for all of its people, across all its parts. For Northern Ireland, this should mean better economic prospects for the next generations to come. The NI Investment Summit showcased what Northern Ireland has to offer: turning that into a long-term, sustainable reality is something we should all aspire to, across the Union.

### ***A Northern Ireland Enhanced Investment Zone***

25. The Government will support Northern Ireland to capitalise on its unique opportunities by providing £150 million to develop an Enhanced Investment Zone in Northern Ireland. This new zone will ensure that Northern Ireland benefits from a policy that has been applied elsewhere in the UK, and provide targeted incentives and interventions to encourage investment and boost growth.

26. As with other Investment Zones across the UK, this combined £150 million envelope will be available to be used flexibly between tax incentives and spending on interventions.

27. Tax incentives will be offered over a number of defined tax sites, scalable based on the number and size of those sites. Spending on interventions will be available to attract investment and unlock barriers holding back growth. Funding can be used across the following areas: research and innovation, skills, local infrastructure, local enterprise and business support and planning and development.

28. The Government will rapidly publish a prospectus setting out the framework for this Enhanced Investment Zone, in the same way we have for the smaller £80 million zones elsewhere in the United Kingdom.

29. We will also pursue and engage through the East-West Council on the scope to extend Investment Zone benefits to the Stranraer/Cairnryan area in Scotland - recognising this vital Union connectivity route and boosting growth.

### ***Devolution of Corporation Tax***

30. We acknowledge that, notwithstanding the commitments made in the Stormont House and Fresh Start Agreements, the process of devolving corporation tax powers to the Northern Ireland

Executive has stalled in the period since. We will change this, and swiftly progress these commitments as part of this deal. That is why we are committed to a rapid, focused process, supported by the necessary resource from within HM Treasury, on the implementation of corporation tax devolution through a new Joint Exchequer Committee. The Committee will take forward urgent work on this process once a new Finance Minister is in place.

### ***Skills exchange between the Northern Ireland Civil Service and the Home Civil Service***

31. The scale of the transformational challenge for Northern Ireland's economy and public services is significant, demanding the right support and skills to deliver. The Home Civil Service brings size and specialist expertise across a range of functions; and the Northern Ireland Civil Service brings unrivalled insight into the specific needs and unique circumstances of Northern Ireland.

32. By fostering closer working and providing structures for an increased flow of expertise, knowledge and experience across both civil services, we will not only deliver better outcomes for citizens

across the Union, we will also create a better cultural understanding within the institutions that deliver for all citizens in Northern Ireland.

33. To encourage secondments and movement between the Northern Ireland Civil Service and the Home Civil Service, the Government will deliver a series of new programmes and work with the Northern Ireland Civil Service to facilitate them. In particular, we will work with the Northern Ireland Civil Service to identify and promote secondments in key areas, as well as develop an exchange programme to allow for shorter-term placements in identified skill sets.

### ***Strengthening defence industries***

34. Recognising the untapped resources available to the defence industry in Northern Ireland, the Government is committed to incorporating Northern Ireland into the UK defence network, showcasing the skills, industry expertise and infrastructure that are thriving in Northern Ireland. To do this, the Government is launching a review that will look to increase public and commercial awareness of the Northern Ireland defence sector, and develop



proposals to ensure Northern Ireland is benefiting from investment in defence industries in the same way as the rest of the country. The review will also explore how to leverage Northern Ireland's cyber security clusters, academic centres of excellence, established R&D programmes and the steady pipeline of highly-qualified graduates in science, technology, engineering and mathematics to generate military and security capabilities.

### ***Boosting international connectivity***

35. The Government will enter into exploratory talks with the United States Administration on the options for introducing pre-clearance checks on customs and immigration for passengers travelling on direct flights from Belfast International Airport and destinations in the USA.

### ***Supporting sporting and cultural links***

36. The Executive priority commitment of £36.2 million for the Sub-Regional Football Stadia Strategy will be a vital component of the grassroots legacy of EURO28 in Northern Ireland. In addition, to capitalise on the success of the EURO28 bid, and rejuvenate facilities and resources in communities across NI, the

Government will be considering the future of the total £302 million of funding provided directly across the UK under DCMS' Grassroots Facilities Investment Programme, which is currently due to end in 2025.

37. In recognising the desire to deliver significant benefits for grassroots football in Northern Ireland, a UK Government Sports Minister will visit within the first month of a new Executive to discuss with the Executive how to take forward the prompt and effective delivery of the Sub-Regional Football Stadia Strategy and to consider the potential for new facilities such as a National Training Centre for Football in Northern Ireland. The Minister will write a report for the Secretary of State and Prime Minister.

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