

The Windsor Framework

The Protocol on Ireland/Northern Ireland is an integral part of the 2020 EU-UK Withdrawal Agreement and was designed to avoid the need for a hard border on the island of Ireland. Implementation of the Protocol has been marred by rising tensions and political challenges, and both parties, particularly since Rishi Sunak became UK Prime Minister, have sought to address the main problems. The new agreement, called the Windsor Framework, seeks to improve the trading rules for Northern Ireland, bring stability and clarity for businesses and people in the region, and open a new chapter in EU-UK relations.

Context

The [EU-UK Withdrawal Agreement](#) (WA), which entered into force on 1 February 2020, was the basis for the orderly withdrawal of the UK from the EU. The Protocol on Ireland/Northern Ireland ('the [Protocol](#)') is part of the WA and seeks to avoid the establishment of a hard border on the island of Ireland and safeguard the [all-island economy](#) and [the Good Friday \(Belfast\) Agreement](#). The Protocol also aims to protect the integrity of the EU single market in this new environment.

Under the [Protocol](#), the [Union Customs Code](#) applies to Northern Ireland, meaning that all goods entering Northern Ireland, including those from Great Britain, must be accompanied by an [entry summary declaration](#). This makes the process of trading food products complex, not least given the lack of alignment in food and animal standards – sanitary and phytosanitary (SPS) rules – between the EU and the UK. Rather than taking place at the land border on the island, customs inspections and document checks are carried out at Northern Ireland's ports. These checks apply even if the goods are to remain in Northern Ireland.

The implementation of the Protocol has from the very beginning led to [tensions](#) between the EU and the UK. The requirement for border controls between Northern Ireland and the rest of the UK has proved problematic and has led to the proposal of various [laws](#) in Westminster – most notably the [Northern Ireland Protocol Bill](#). The Protocol has been linked with the outbreak of [riots](#) shortly after its entry into force, and with the Northern Ireland Assembly being in [abeyance](#) since February 2022. Furthermore, the EU argued that certain UK decisions contravened or over-rode the Protocol, and launched [infringement proceedings](#). Tensions in EU-UK relations have undermined cooperation in areas such as [defence and scientific research](#), crucial in times of war (although cooperation through NATO and G7 has been good).

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Commentators agree that relations between the EU and the UK, tense under the premierships of Boris Johnson and Liz Truss, have [improved](#) markedly since Rishi Sunak took the helm in the UK in October 2022. Following months of negotiations, Ursula von der Leyen, the President of the European Commission, and Sunak [unveiled](#) a long-awaited political agreement, referred to as the [Windsor Framework](#), on 27 February 2023.

This 'agreement in principle' addresses the [issues](#) affecting trade between Northern Ireland and the rest of the UK by facilitating the movement of goods. It also seeks to improve democratic accountability in EU decisions (and laws) that apply to Northern Ireland. On the EU side, the framework consists of: (i) the joint [Windsor Political Declaration](#); (ii) three co-decision legislative files on: [tariff rate quotas](#) (INTA), [medicinal products](#) (ENVI) and [sanitary and phytosanitary \(SPS\) measures](#) (ENVI); (iii) two draft Council decisions concerning joint bodies overseeing the implementation of the Protocol and Withdrawal Agreement, namely on the [position](#) to be taken on behalf of the EU in the [Joint Consultative Working Group](#), and on the [position](#) to be taken on behalf of the EU in the [Joint Committee](#); (iv) a Commission implementing regulation on [high-risk plants](#); (v) two position papers, on [agri-food plants and pet animals](#) and on [simplifications in the area of customs](#); and (vi) a Commission statement on [enhanced engagement](#) with Northern Ireland stakeholders. The amended Protocol will be part of the Withdrawal Agreement, which (under [Article 164](#)) can be amended until the end of 2024 to correct errors and address deficiencies or unforeseen situations.



Main changes brought by the Windsor Framework

Under a new system, an increased number of 'trusted traders' will be able to use '**green lanes**' to export goods from Great Britain that are destined solely for Northern Ireland, with [reduced checks and paperwork](#). Goods that are to cross the border to the south of the island will still be subject to full '**red lane**' controls, as at present. Green lane goods will be labelled 'not for EU' to distinguish clearly between the two types.

To safeguard the **integrity of the EU single market**, the EU will have real-time access to UK customs systems and databases to perform risk assessments. The 'trusted trader' and 'authorised carrier' [schemes](#) will be subject to robust authorisation and monitoring, and there will be enhanced market surveillance and enforcement. There is also a provision for suspending or terminating the schemes in certain circumstances.

On **agri-foods**, there will be simplified procedures for businesses selling pre-packaged products from Great Britain into Northern Ireland for final consumption there. Businesses that are part of a scheme will need one general certificate for mixed loads per lorry, and identity checks will be reduced to 5 % by 2025, with physical checks following a risk-based approach. A simplified scheme will also apply to plant products and agricultural machinery. EU animal and plant health rules will still apply and the UK will deploy permanent SPS inspection facilities by 2025. The simplified arrangements may be fully or partially suspended.

All **medicines** (generic and novel) approved for use in the UK will also be available in Northern Ireland (even if not yet approved in the EU). Trusted traders will also benefit from simplifications when sending or receiving goods in business-to-business (B2B) **parcels**, as for business-to-consumer (B2C) parcels delivered by authorised carriers. Consumer-to-consumer (C2C) parcels will benefit from a waiver of essentially all customs requirements. Regarding **pet travel**, a simple document and a declaration by the owner that the pet will not go into the EU will suffice for animals identified with a microchip and pet passport.

The UK will be able to set UK **VAT rates** below EU minimum rates for [immovable goods](#) that pose no risk of entering the EU single market. The UK will be exempt from applying the special EU VAT scheme for small enterprises in Northern Ireland. The parties will seek to establish a list of goods not at risk of entering the EU that would not be subject to EU VAT rules. On **excise**, the UK will be able to tax all alcoholic beverages according to alcoholic strength, and set reduced duty rates for alcoholic beverages for immediate consumption in venues in Northern Ireland – as long as these rates are not below EU minimum duty rates. There will be an **enhanced coordination mechanism** for regular discussion of Protocol-related VAT and excise issues. The parties also came to a joint understanding of circumstances in which UK **State aid** could affect trade between Northern Ireland and the EU and should therefore be subject to the Protocol.

The **Stormont brake** is a mechanism under which the UK government – at the request of 30 (out of 90) Members of the Northern Ireland Legislative Assembly, from at least two parties – can stop the application in the region of a new or amended EU law. This is a [last-resort mechanism](#) to be triggered under specific conditions and only if every other avenue has been [exhausted](#). It concerns EU laws with a lasting impact on the everyday lives of communities. In the event of disagreement with the UK government, the EU retains the right to take remedial action. The Commission will identify specific Protocol-relevant measures where **stakeholder engagement** needs to be stepped up, and will include a dedicated Northern Ireland section in relevant impact assessments. Finally, the UK will drop the planned Northern Ireland Protocol Bill and the Commission will no longer proceed with its ongoing [legal action](#) against the UK.

First reactions

The Windsor Framework has met with almost [universal acclaim](#) from experts and observers (if not from all politicians in Britain and Northern Ireland). It is seen as a practical [improvement](#), striking a careful [balance](#) between new freedoms for the UK and sufficient protection of EU interests, and based on controls that are risk-based and proportionate. While the agreement may improve [prospects](#) for closer [relations](#), there are concerns about the [Retained EU Law Bill](#) currently before the UK Parliament, which may yet undermine the [level playing field](#), and about the perennial risk that further UK regulatory divergence will create [future trade barriers](#). The co-chairs of the European Parliament's [UK Contact Group](#) – David McAllister (AFET Chair, EPP), Bernd Lange (INTA Chair, S&D) and Nathalie Loiseau (Chair of Parliament's delegation to the [EU-UK Parliamentary Partnership Assembly](#), Renew) – [welcomed](#) the agreement, while promising detailed parliamentary scrutiny and monitoring of its implementation.

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