Trade in goods with Northern Ireland

The Protocol on Ireland and Northern Ireland (NI Protocol) concluded between the UK and the EU will apply unless otherwise agreed between the EU and the UK. Under the NI Protocol, Northern Ireland will still have to comply with some EU rules (in particular those relating to trade in goods). The Union Customs Code will apply to certain goods brought into Northern Ireland. For example, under Article 5 of the NI Protocol, goods which are brought into Northern Ireland from another part of the UK and which are likely to enter the EU at a later stage will have to comply with the Union Customs Code (EU Regulation 952/2013).

Under the NI Protocol, Northern Ireland is fully part of the UK customs territory. It is also subject to the trade agreement between Switzerland and the UK.

The NI Protocol can be found here: <u>New Protocol on Ireland/Northern Ireland and Political Declaration</u>

If you have any questions about this topic:

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