

#### **UNILATERAL DECLARATION BY THE EUROPEAN UNION IN THE JOINT COMMITTEE**

When applying Art. 107 TFEU to situations referred to in Art. 10(1) of the Protocol, the European Commission will have due regard to Northern Ireland's integral place in the United Kingdom's internal market. The European Union underlines that, in any event, an effect on trade between Northern Ireland and the Union which is subject to this Protocol cannot be merely hypothetical, presumed, or without a genuine and direct link to Northern Ireland. It must be established why the measure is liable to have such an effect on trade between Northern Ireland and the Union, based on the real foreseeable effects of the measure.

#### **UNILATERAL DECLARATION BY THE UNITED KINGDOM IN THE JOINT COMMITTEE**

The United Kingdom takes note of the European Union's declaration on its application of Art. 107 TFEU to situations referred to in Art. 10(1) of the Protocol.