

WITHDRAWAL AGREEMENT JOINT COMMITTEE ANNUAL REPORT FOR 2023

Report from the Secretariat to the Joint Committee on the implementation of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the Withdrawal Agreement) for the calendar year 2023

INTRODUCTION

1. The Withdrawal Agreement (Article 164) established a Joint Committee to supervise and facilitate the implementation and application of the Agreement. The Withdrawal Agreement requires the Joint Committee to issue an annual report, drawn up by the Secretariat¹, each calendar year. This report is provided pursuant to Article 164(6).
2. The Withdrawal Agreement (Article 164(2)) requires the Joint Committee to meet at least once a year. In 2023, the Joint Committee met three times, on 24 March, 3 July and 28 September.
3. In addition, the six Specialised Committees established by the Withdrawal Agreement² met on the following dates in 2023:
 - the Committee on citizens' rights: 25 May and 4 December;
 - the Committee on the other separation provisions: co-chairs agreed not to meet in 2023;
 - the Committee on issues related to the implementation of the Windsor Framework³: 27 April, 15 June (meeting convened in a specific composition - Enhanced Coordination Mechanism on VAT and excise⁴), 23 June and 20 September;
 - the Committee on issues related to the implementation of the Protocol relating to the Sovereign Base Areas in Cyprus: 12 December;
 - the Committee on issues related to the implementation of the Protocol on Gibraltar: co-chairs agreed not to meet in 2023;
 - the Committee on the financial provisions: 10 May and 26 October.
4. Moreover, aside from the formal meetings of the Withdrawal Agreement joint bodies, the EU and UK co-chairs of the Joint Committee and of the Specialised Committees held several virtual and in-person meetings throughout 2023 regarding the implementation of the Withdrawal Agreement.

¹ The Secretariat to the Joint Committee operates under the authority of the Joint Committee co-chairs to perform the tasks conferred on it, as outlined in the Rules of Procedure of the Joint Committee and Specialised Committees (Annex VIII). The Secretariat is composed of officials from His Majesty's Government of the United Kingdom and the European Commission.

² The Specialised Committees are established by Article 165 of the Withdrawal Agreement and governed by the Rules of Procedure in Annex VIII to the Withdrawal Agreement.

³ See Joint Declaration No 1/2023 of the Union and the United Kingdom in the Joint Committee established by the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community of 24 March 2023, [OJ L 102, 17.4.2023, p. 87–87 / Asset Publishing Service Declaration No1 2023](#). The Protocol on Ireland/Northern Ireland, as amended by the Joint Committee Decision 1/2023, should be known as the 'Windsor Framework'.

⁴ See Article 17(1) of Decision No 1/2023 of the Joint Committee established by the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community of 24 March 2023 laying down arrangements relating to the Windsor Framework, [OJ L 102, 17.4.2023, p. 61–83 / Asset Publishing Service Declaration No1 2023](#).

5. This report provides an overview of Withdrawal Agreement activity from 1 January 2023 to 31 December 2023. There are two sections: (1) Withdrawal Agreement Joint Committee activity in 2023 and (2) Withdrawal Agreement Specialised Committee activity in 2023. The report also contains the joint press statements following the meetings of the Joint Committee in 2023 in the annex.

SECTION 1: Withdrawal Agreement Joint Committee activity in 2023

6. It is worth noting that aside from the meetings of the Joint Committee, a significant development took place in 2023, when on 27 February, the European Commission and the Government of the United Kingdom reached a political agreement in principle on the Windsor Framework. This constitutes a comprehensive set of joint solutions aimed at addressing, in a definitive way, the practical challenges faced by citizens and businesses in Northern Ireland, thereby providing them with lasting certainty and predictability. The joint solutions cover, amongst other things, new arrangements on customs, agri-food, medicines, VAT and excise, as well as specific instruments designed to ensure that the voices of the people of Northern Ireland are better heard on specific issues particularly relevant to the communities there. These new arrangements are underpinned by robust safeguards to ensure the integrity of the EU's Single Market, to which Northern Ireland has a unique access and the integrity of the United Kingdom's Internal Market. On 27 February 2023 a political declaration⁵ was issued outlining that the European Commission and the UK Government have reached a political agreement in principle on a new way forward – The “Windsor Framework”. The Commission also published a separate statement committing to implementing enhanced engagement with Northern Ireland stakeholders⁶.
7. The UK hosted the 10th meeting of the Joint Committee in London, as well as by video conference, on 24 March. The Joint Committee undertook a stocktake of Specialised Committees' activity. The Joint Committee adopted Decision No 1/2023 laying down arrangements relating to the Windsor Framework. These arrangements address, in a definitive manner, the challenges in the operation of the Protocol on Ireland/Northern Ireland over the previous two years and the everyday issues faced by people and businesses in Northern Ireland, while supporting and protecting the Good Friday or Belfast Agreement in all its parts, and protecting the integrity of the EU's Single Market, and Northern Ireland's place in the UK's internal market. Both sides agreed to work together intensively and faithfully to implement all elements of the Windsor Framework. The joint solutions found between the EU and the UK struck the right balance between facilitations and safeguards. The safeguards would allow the roll-out of the flexibilities. On citizens' rights, both parties shared updates on the progress made in this area, notably on residence schemes, and found that while most aspects were implemented satisfactorily and their constructive cooperation should continue, some issues required further attention.
8. The Joint Committee adopted a Decision:
 - a. Decision No 1/2023 laying down arrangements relating to the Windsor Framework.

⁵ [Windsor Political Declaration by the European Commission and the Government of the United Kingdom - European Commission \(europa.eu\)](#) / [Political Declaration by the European Commission and the Government of the United Kingdom – UK Government \(gov.uk\)](#)

⁶ [Commission statement on Enhanced engagement with Northern Ireland stakeholders - European Commission \(europa.eu\)](#)

9. The Joint Committee made two Recommendations:
 - a. Recommendation No 1/2023 on market surveillance and enforcement;
 - b. Recommendation No 2/2023 on Article 13(3a) of the Protocol on Ireland/Northern Ireland.

10. The EU and the UK made five joint declarations:
 - a. Joint Declaration No 1/2023;
 - b. Joint Declaration on the application of Article 10(1) of the Windsor Framework;
 - c. Joint Declaration on Article 13(3a) of the Windsor Framework;
 - d. Joint Declaration No 2/2023;
 - e. Joint Declaration on the VAT regime for goods not being at risk for the Union's internal market and on the VAT arrangements for cross border refunds.

11. The following UK Unilateral Declarations and EU Unilateral Declarations were made and noted:
 - a. Unilateral Declaration by the United Kingdom Involvement of the institutions of the 1998 Agreement⁷;
 - b. Unilateral Declaration by the United Kingdom on market surveillance and enforcement;
 - i. Unilateral Declaration by the Union taking note of the Unilateral Declaration by the United Kingdom on market surveillance and enforcement;
 - c. Unilateral Declaration by the United Kingdom on export procedures for goods moving from Northern Ireland to other parts of the United Kingdom;
 - i. Unilateral Declaration by the Union taking note of the Unilateral Declaration by the United Kingdom on export procedures for goods moving from Northern Ireland to other parts of the United Kingdom;
 - d. Unilateral Declaration by the United Kingdom on the democratic consent mechanism in Article 18 of the Windsor Framework;
 - i. Unilateral Declaration by the Union taking note of the Unilateral Declaration by the United Kingdom on the democratic consent mechanism in Article 18 of the Windsor Framework;
 - e. Unilateral Declaration by the United Kingdom on strengthening enforcement action for goods moved in parcels from another part of the United Kingdom to Northern Ireland;
 - i. Unilateral Declaration by the Union taking note of the Unilateral Declaration by the United Kingdom on strengthening enforcement action for goods moved in parcels from another part of the United Kingdom to Northern Ireland.

12. The EU hosted the 11th meeting of the Joint Committee in Brussels, as well as by video conference, on 3 July. The Joint Committee undertook a stocktake of Specialised Committees' activity. Both parties welcomed the progress made on the implementation of the Windsor Framework and agreed to continue their work on its full, timely and faithful implementation. On citizens' rights, both parties shared updates on the progress made in this area and agreed that

⁷ Annex I to Decision No 1/2023 laying down arrangements relating to the Windsor Framework.

the implementation of the Withdrawal Agreement was key and satisfactory solutions to open issues on both sides should be pursued so that Withdrawal Agreement beneficiaries are able to fully enjoy their rights.

13. The Joint Committee adopted two Decisions:
 - a. Decision No 2/2023 adding two newly adopted Union acts to Annex 2 to the Windsor Framework;
 - b. Decision No 3/2023 amending Part I of Annex I to the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.
14. The 12th meeting of the Joint Committee was held by video conference, on 28 September, co-chaired by the alternate co-chairs. The Joint Committee undertook a stocktake of the Specialised Committees' activity and progress on the Windsor Framework since the previous Joint Committee meeting on 3 July 2023. Both parties commented on the pragmatism, dedication and ambition shown in the delivery of the implementation of the Windsor Framework and reiterated their mutual commitment to continued work to ensure the full implementation of all its elements in a faithful way.
15. The Joint Committee adopted a Decision:
 - a. Decision No 4/2023 adding two newly adopted Union acts to Annex 2 to the Windsor Framework.
16. The following Declarations were made:
 - a. Declaration by the Union pursuant to Article 23(4)(a) of Decision No 1/2023;
 - b. Declaration by the United Kingdom pursuant to Article 23(4)(b) of Decision No 1/2023.
17. With these declarations by the Union and the United Kingdom, the legal conditions were fulfilled for Articles 5 to 7 (except for Article 7, paragraph 1, point (a)(iii)), Articles 8, 10, 14, 15, paragraphs 1, 2 and 4 and Article 16 of Joint Committee Decision No 1/2023 to become applicable.
18. The Decisions, Recommendations, Joint and/or Unilateral Declarations adopted or made by or in the framework of the Joint Committee are available on the respective webpages of the European Commission⁸ and the UK Government.

SECTION 2: Withdrawal Agreement Specialised Committees activity in 2023

19. The Specialised Committees oversee and facilitate the implementation and application of specific parts of the Withdrawal Agreement and may discuss any point raised by the UK and EU of relevance for the area and which gives rise to a difficulty or need for clarification. They are required to meet at least once a year unless the co-chairs agree otherwise.

⁸ [Meetings of the EU-UK Joint and Specialised Committees under the Withdrawal Agreement - European Commission \(europa.eu\)](#) / [Withdrawal Agreement Joint Committee \(gov.uk\)](#)

20. The **Specialised Committee on citizens' rights** has a key role in overseeing the implementation of Part Two of the Agreement. The Specialised Committee met twice in 2023, on 25 May and 4 December.
21. The Specialised Committee received updates on the implementation of Part Two of the Withdrawal Agreement in the UK and the EU. The Specialised Committee served as a forum for communication and collaboration, allowing both parties to raise practical and legal developments and difficulties with the implementation of the citizens rights' provisions.
22. The two meetings of the Specialised Committee allowed both parties to take stock of outstanding issues and to reaffirm their commitment to protecting citizens' rights in accordance with the obligations under the Withdrawal Agreement. At the meeting of the Specialised Committee on 25 May, both parties raised future priorities, such as the EU's upcoming Entry/Exit System and the EU's and the UK's electronic travel authorisation schemes, funding for civil society or specific challenges faced by children, and discussed mitigation measures needed for UK nationals and EU citizens in the coming years, highlighting their determination to work jointly and constructively on these topics.
23. External representatives from civil society organisations representing UK nationals living in the EU and EU citizens living in the UK, 'British in Europe' and 'the3million' respectively, attended the meeting of the Specialised Committee on 4 December and asked questions about the implementation and application of Part Two of the Withdrawal Agreement in the EU and the UK. The UK's Independent Monitoring Authority (IMA) also attended the meeting on 4 December, and along with the European Commission, presented their respective monitoring and complaint handling activities and Annual Reports for 2022 pursuant to Article 159(2) of the Withdrawal Agreement⁹.
24. Joint statements were published following the meetings of the Specialised Committee on Citizens' Rights that took place on 25 May¹⁰ and 4 December¹¹.
25. The **Specialised Committee on the other separation provisions** facilitates the implementation of Part Three of the Withdrawal Agreement. The co-chairs agreed for the Specialised Committee to not meet in 2023.
26. The **Specialised Committee on issues related to the implementation of the Windsor Framework** is responsible for facilitating the implementation of the Windsor Framework. The Specialised Committee met four times on 27 April, 15 June (meeting convened in a specific composition - Enhanced Coordination Mechanism on VAT and excise), 23 June and 20 September.
27. On 27 April, at the first meeting of the Specialised Committee following the meeting of the EU-UK Withdrawal Agreement Joint Committee held in March 2023, where the EU and the UK adopted the new arrangements relating to the Windsor Framework, the parties took stock of the work already undertaken and considered the next steps required for the implementation of the Framework, including as regards movement of goods, agri-food, medicines and VAT & excise.

⁹ The Commission's annual report is available at [Citizens' rights - European Commission \(europa.eu\)](https://european-council.europa.eu/media/en/press-operations/infoboxes/item-detail/-/press-releases/12345) .

The IMA's annual report is available at [IMA's Annual Report to the Specialised Committee on Citizens' Rights established under the Withdrawal Agreement and the Joint Committee established under the EEA EFTA Separation Agreement \(ima-citizensrights.org.uk\)](https://www.ima-citizensrights.org.uk/) .

¹⁰ [Joint statement following the twelfth meeting of the Specialised Committee on Citizens' Rights - European Commission \(europa.eu\) / Citizens' Rights Specialised Committee meeting, 25 May 2023: joint statement \(gov.uk\)](https://european-council.europa.eu/media/en/press-operations/infoboxes/item-detail/-/press-releases/12345)

¹¹ [Joint statement following the thirteenth meeting of the Specialised Committee on Citizens' Rights - European Commission \(europa.eu\) / Citizens' Rights Specialised Committee meeting, 4 December 2023: joint statement](https://european-council.europa.eu/media/en/press-operations/infoboxes/item-detail/-/press-releases/12345)

The parties also took stock of the work of the Joint Consultative Working Group and noted the adoption of its amended rules of procedure, allowing for the establishment of structured sub-groups to assist the Working Group in carrying out its functions.

28. At the meeting which took place on 23 June, the parties welcomed the adoption by the EU of legislation in the areas of agri-food, medicines, tariff rate quotas and customs, which reflected the joint solutions announced in Windsor in February 2023. They also welcomed the first meeting of the Enhanced Coordination Mechanism on VAT and Excise which took place on 15 June 2023; referred to Joint Declaration No 2/2023 and the possibility to convene in a specific composition, namely the Special Body on Goods, and took note of recent exchanges between them to make use of alternate co-chairs for the Special Body on Goods; and finally took stock of the work of the Joint Consultative Working Group, welcoming the establishment of five structured sub-groups to assist its work.
29. At the meeting which took place on 20 September, the parties took stock of the work undertaken by both sides on the implementation of the Windsor Framework and agreed to continue meeting regularly to monitor and ensure the full implementation of all the elements of the Framework in a faithful way.
30. At each of the meetings, the parties reiterated the importance of continued joint engagement with Northern Ireland stakeholders, with joint engagement with Northern Ireland stakeholders taking place ahead of the meetings in June and September 2023.
31. For the meeting on 15 June in the configuration of the Enhanced Coordination Mechanism on VAT and excise, after introducing themselves and opening the meeting, the co-chairs delegated the chairing of the meeting to the two lead experts that had been appointed in accordance with Article 19 of Decision No 1/2023. As this was the first meeting of the Enhanced Coordination Mechanism on VAT and excise, the lead experts discussed and agreed working methods. They also updated each other on the progress of implementation of Decision No 1/2023 and of the Joint Declaration on the VAT regime for goods not being at risk for the Union's internal market and on the VAT arrangements for cross-border refunds.
32. Joint statements were published following the meetings of the Specialised Committee on issues related to the implementation of the Windsor Framework that took place on 27 April¹², 23 June¹³ and 20 September¹⁴.
33. **The Joint Consultative Working Group**, established under Article 15(1) of the Windsor Framework, met a total of 11 times in 2023. On 27 April 2023, the co-chairs of the JCWG adopted a decision amending the JCWG Rules of Procedure, providing for structured sub-groups to support the work of the JCWG. Five structured sub-groups were set up, covering the following areas: customs, agri-food, goods regulation, single electricity market and state aid.
34. The **Specialised Committee on issues related to the implementation of the Protocol relating to the Sovereign Base Areas of the UK in Cyprus** met once in 2023 on 12 December;

¹² [Joint statement following the meeting of the Specialised Committee on the implementation of the Windsor Framework on 27 April 2023 - European Commission \(europa.eu\) / Specialised Committee on the implementation of the Windsor Framework: joint statement, 27 April 2023 \(gov.uk\)](#)

¹³ [Joint statement following the meeting of the Specialised Committee on the implementation of the Windsor Framework on 23 June 2023 - European Commission \(europa.eu\) / Specialised Committee on the Implementation of the Windsor Framework: joint statement, 23 June 2023 \(gov.uk\)](#)

¹⁴ [Joint statement following the meeting of the Specialised Committee on the implementation of the Windsor Framework on 20 September 2023 - European Commission \(europa.eu\) / Specialised Committee on the Implementation of the Windsor Framework: joint statement, 20 September 2023 \(gov.uk\)](#)

a joint statement was published¹⁵ following the meeting. Both parties reviewed the operational phase of the implementation of the Protocol. Both sides reaffirmed their commitment to the smooth implementation of the Protocol and agreed to convene technical discussions with the objective of reaching a common understanding on the correct implementation of the Protocol in the area of fisheries (Article 6 of the Protocol) and taxation (Article 3 of the Protocol) based on an agreed interpretation of Article 13.

35. The co-chairs of the **Specialised Committee on issues related to the implementation of the Protocol on Gibraltar** agreed for the Specialised Committee to not meet in 2023.
36. The **Specialised Committee on the financial provisions** oversees the implementation of the financial provisions set out in Part Five (Financial Provisions) of the Withdrawal Agreement. The Specialised Committee met twice in 2023, on 10 May and 26 October.
37. Joint statements were published following these meetings¹⁶.
38. The parties noted the ongoing cooperation with regard to the financial provisions and noted that all UK payments towards the settlement had been made on time and in full. The parties committed to continue working collaboratively on a range of implementation issues, in recognition of the mutual benefit of a smooth implementation of the financial provisions.

CONCLUSION

39. The meetings of the Joint Committee, its acts as well as the meetings of the Specialised Committees and related engagement during 2023 continued to provide a stable basis for dialogue and cooperation by both parties to facilitate the implementation and application of the Withdrawal Agreement and to seek solutions to outstanding issues.

Signed in Brussels, 16 May 2024

*For the Joint Committee
The co-chairs*

*Maroš Šefčovič
Executive Vice-President of the European
Commission
EU co-chair*

*Rt Hon the Lord Cameron of Chipping Norton
Secretary of State for Foreign,
Commonwealth & Development Affairs
UK co-chair*

¹⁵ [Joint EU- UK statement following the fifth meeting of the Withdrawal Agreement Specialised Committee on issues related to the implementation of the Protocol relating to the Sovereign Base Areas of the UK of Great Britain and Northern Ireland in Cyprus - European Commission \(europa.eu\) / Sovereign Base Areas Specialised Committee meeting, 12 December 2023, joint statement \(gov.uk\)](#)

¹⁶ [Joint statement following the seventh meeting of the Specialised Committee on Financial Provisions - European Commission \(europa.eu\)](#)
[Joint statement following the eight meeting of the Specialised Committee on Financial Provisions - European Commission \(europa.eu\) / Joint Statement from the Specialised Committee on Financial Provisions, 10 May 2023 \(gov.uk\)](#)
[Joint statement from the Specialised Committee on Financial Provisions, 26 October 2023 \(gov.uk\)](#)

Respective joint press statements following the meetings of the Withdrawal Agreement Joint Committee in 2023

Joint Committee meeting of 24 March 2023:

Joint statement

[Joint statement by Vice-President Maroš Šefčovič and Foreign Secretary James Cleverly - European Commission \(europa.eu\)](#)

[Joint statement on the Withdrawal Agreement Joint Committee and Trade and Cooperation Agreement Partnership Council meetings, 24 March 2023 \(gov.uk\)](#)

Joint Committee meeting of 3 July 2023:

Joint statement

[Joint statement by Vice-President Maroš Šefčovič and Foreign Secretary James Cleverly - European Commission \(europa.eu\)](#)

[Joint statement on the Withdrawal Agreement Joint Committee meeting, 3 July 2023 \(gov.uk\)](#)

Joint Committee meeting of 28 September 2023:

Joint statement

[Joint statement by the Alternate Co-chairs of the Withdrawal Agreement Joint Committee following their meeting of 28 September 2023 - European Commission \(europa.eu\)](#)

[Joint statement on the Withdrawal Agreement Joint Committee meeting, 28 September 2023 \(gov.uk\)](#)