The United Kingdom’s decision to leave the European Union has presented significant challenges for the island of Ireland. Since the very beginning of the Brexit negotiations, the EU has engaged constructively to find solutions to protect the Good Friday (Belfast) Agreement in all its dimensions and to avoid a hard border on the island of Ireland.

After extensive negotiations, the EU and the UK agreed, signed and ratified the Protocol on Ireland / Northern Ireland. The Protocol is a unique solution to the type of Brexit chosen by the UK government, with both sides concurring that it was the best way to protect peace, stability and prosperity in Northern Ireland.

Since early 2021, the European Commission has been engaging thoroughly in finding flexibilities and technical solutions to ensure the full and effective implementation of the Protocol. The Commission has also been meeting with business, civil society and political stakeholders in Northern Ireland, to hear from them about their experiences regarding the implementation of the Protocol.

In addition to the solutions proposed on 13 October 2021, here are a few examples of the areas in which the EU has already identified flexibilities:

1. **In the area of Sanitary and Phytosanitary (SPS) measures:**

The Commission has already identified a number of flexibilities which can be implemented within existing EU law to facilitate the movement of live animals and animal by-products from Great Britain to Northern Ireland, as follows:

- **Tagging of live animals moving from Great Britain to Northern Ireland:** Commission Implementing Regulation (EU) 2021/1064 of 28 June 2021 removes the need for re-tagging when animals move multiple times between Great Britain and Northern Ireland during their life.

- **New legal framework to allow re-exports to the EU and Northern Ireland of EU-origin animal products that are moved to Great Britain for storage:** Commission Implementing Regulation (EU) 2021/1469 of 10 September 2021.
• Facilitating the return to Northern Ireland of livestock brought from Great Britain to attend trade / exhibition fairs, so that the animals concerned will not have to wait for a minimum residency period in Great Britain: Commission Delegated and Implementing Acts are under preparation.

• Work is also ongoing on a solution regarding the risk control of scrapie, to facilitate the movement of sheep and goats between Great Britain and Northern Ireland: Commission Regulation under preparation.

• Amendment of EU import requirements on animal by-products obtained from animals slaughtered in Great Britain to simplify certification requirements and reduce the residency period for animals brought into Great Britain from Northern Ireland, the EU or any other third country before they can be slaughtered: Commission Delegated Regulation to be adopted in October 2021.

• Amendment of EU import requirements on animal by-products to authorise Ireland and Northern Ireland to export category 1 meat-and-bone meal to Great Britain for combustion: Commission Delegated Regulation (EU) 2021/899 of 3 June 2021.

• Amendment of EU import requirements on racing pigeons to avoid a 30-day quarantine for pigeons brought into the EU or Northern Ireland from Great Britain: Commission Delegated Regulation (EU) 2020/692 to be adopted October 2021.

Other solutions have already been found:

• Connecting EU and UK SPS databases: the EU and UK IT teams are working tirelessly to ensure that an interface will be ready as soon as possible. The interface on the EU side is ready, This will enable e-certification and a swift handling of entry/exit data for SPS goods that will speed up documentary checks, especially on goods moving from Great Britain to Northern Ireland and help identify discrepancies on entry/exit data.

• Assistance dogs: the Commission has clarified that assistance dogs accompanying their owner when entering Northern Ireland may benefit from the flexibility offered by Article 32 of Regulation (EU) No 576/2013 on the non-commercial movement of pet animals. On that basis, Northern Ireland SPS authorities can therefore develop the operational details.

• High-risk plants: the EU side has facilitated contacts with the European Food Safety Agency (EFSA) to assist in the preparation by the UK of complete dossiers concerning high-risk plants intended for export to the EU. Following EFSA’s positive assessment, the exports of the plants concerned from the UK (Great Britain) to the EU and Northern Ireland will be authorised. The first dossier from the UK was submitted to EFSA in September 2021.
In the area of VAT:

- As the UK is no longer part of the EU VAT area, the VAT margin scheme no longer applies in Northern Ireland. This could increase the price of second-hand cars in Northern Ireland as Great Britain represents a large source of used right-hand drive cars.
- The EU wants to find solutions to sustain the access to affordable second-hand cars for citizens in Northern Ireland.
- The Commission and the UK Government are currently exploring long-term options to solve this problem. The EU and the UK agree that the solution must be legally and technically sound.

In the area of Tariff Rate Quotas (TRQ):

- According to the UK, the cost of importing certain products in Northern Ireland can be higher than it is in the EU or the UK because imports of goods into Northern Ireland cannot benefit from the quota system of the EU or the UK.
- It took time for the UK to identify this issue and the EU will examine any evidence of any specific issues, with a view to exploring solutions.