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Guidance

EU Exit: Avoiding a hard border in Northern Ireland in a no deal scenario

The government has set out its approach to avoiding a hard border between Northern Ireland and Ireland if the UK leaves the EU without a deal on 29 March.

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From: Cabinet Office (<https://www.gov.uk/government/organisations/cabinet-office>), Department for Environment, Food & Rural Affairs (<https://www.gov.uk/government/organisations/department-for-environment-food-rural-affairs>), Northern Ireland Office (<https://www.gov.uk/government/organisations/northern-ireland-office>), and HM Revenue & Customs (<https://www.gov.uk/government/organisations/hm-revenue-customs>)

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The unique social, political and economic circumstances of Northern Ireland must be reflected in any arrangements that apply in a no deal scenario.

This government is committed to the Belfast Agreement and to do everything in our power to ensure no return to a hard border between Northern Ireland and Ireland.

Today we are confirming a strictly unilateral, temporary approach to checks, processes and tariffs in Northern Ireland. This would apply if the UK leaves the EU without a deal on 29 March.

The UK government would not introduce any new checks or controls on goods at the land border between Ireland and Northern Ireland, including no customs requirements for nearly all goods.

The UK temporary import tariff announced today would therefore not apply to goods crossing from Ireland into Northern Ireland.

We would only apply a small number of measures strictly necessary to comply with international legal obligations, protect the biosecurity of the island of Ireland, or to avoid the highest risks to Northern Ireland businesses - but these measures would not require checks at the border.

Because these are unilateral measures, they only mitigate the impacts from exit that are within the UK government's control. These measures do not set out the position in respect of tariffs or processes to be applied to goods moving from Northern Ireland to Ireland.

We recognise that Northern Ireland's businesses will have concerns about the impact that this approach would have on their competitiveness. That is why we remain determined to secure a deal and an orderly exit from the EU.

A negotiated settlement is the only means of sustainably guaranteeing no hard border and protecting businesses in Northern Ireland. This is why we are, first and foremost, still committed to leaving the EU with a deal. In a no deal scenario, the UK government is committed to entering into discussions urgently with the European Commission and the Irish Government to jointly agree long-term measures to avoid a hard border.

We also recognise that there are challenges and risks for maintaining control of our borders, monitoring the flow of goods into the UK, and the challenge posed by organised criminals seeking to exploit any new system. That is why we are clear that this approach will only be strictly temporary.

The specific changes proposed are set out below.

Compliance with international legal obligations:

- to fulfil essential international obligations, there would be new requirements for importers and exporters to declare trade with the EU on a very limited set of goods
- these are the only new processes which would be introduced in order to meet the UK's international legal obligations. There are no other products that would require new checks or processes

Specifically:

- electronic notifications would be required for trade in dangerous chemicals, ozone depleting substances and F-gases
- Belfast International Airport would be the designated point of entry for endangered species and rough diamonds entering Northern Ireland
- dual-use or torture goods would require a license for exports to the EU

Protecting the biosecurity of the island of Ireland:

- to protect human, animal, and plant health, animals and animal products from countries outside the EU would need to enter Northern Ireland through a Border Inspection Post and regulated plant material from outside the EU would require certification and checks at trader premises
- high risk plant material entering Northern Ireland from the EU would require electronic pre-notification, replacing the current EU plant passport scheme

Avoiding the highest risks to Northern Ireland businesses:

- to prevent unfair treatment of Northern Ireland businesses, goods arriving from Ireland would still be subject to the appropriate VAT and Excise duty as today and the UK government would continue to collect these taxes on Irish goods in future. VAT registered businesses would continue to account for VAT on their normal VAT returns
- small businesses trading across the border, not currently VAT registered, would be able to report VAT online periodically, without any new processes at the border
- Irish businesses sending parcels to Northern Ireland would need to register with HMRC in order to ensure VAT was paid on these goods - but anyone in Northern Ireland receiving a gift sent from Ireland would not pay VAT
- as in Great Britain, businesses currently registered on the EU Excise system would register on a UK equivalent

These measures would not require checks at the land border.

Dependent on the outcome of the votes this week, we may then bring forward a package of secondary legislation to implement these arrangements which Parliament must approve for these temporary arrangements to come into force.

Where can I find more information?

Further information for businesses will be published in the event that Parliament votes for no deal.

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