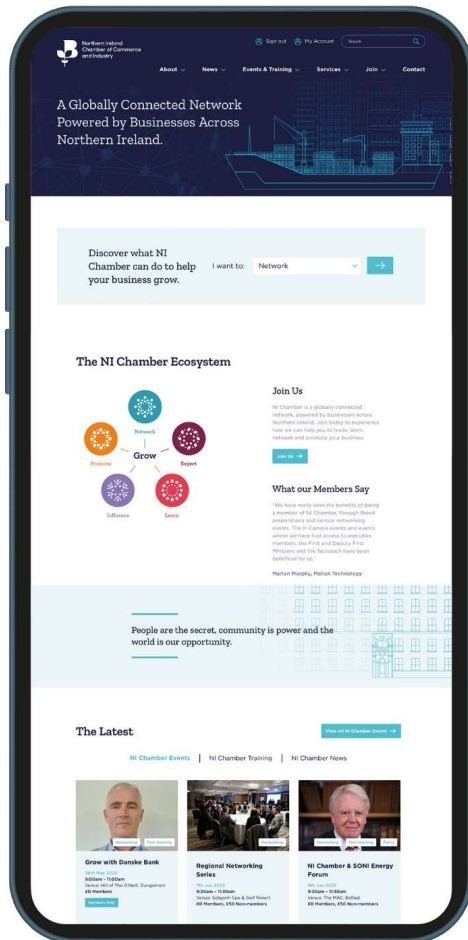

Northern Ireland Chamber of Commerce & Industry (NI Chamber)

Introduction to the Windsor Framework

Stuart Anderson

Director of Public and International Affairs



Network

Connecting people and a world of opportunity

Export

Accelerating business growth with technical expertise and practical advice

Learn

Sharing experience, expertise and energy

Influence

Amplifying the business voice to influence positive change

Promote

Providing a direct line to decision makers

Background to the Windsor Framework

Agreed Objective: Avoid a hard border on the island of Ireland following EU Exit whilst:

- **Protecting** the integrity of the EU single market;
- **Maintaining** Northern Ireland's place in the UK Internal Market; and
- **Upholding** the Belfast Good Friday Agreement in all its parts



The NI Protocol to the Windsor Framework

NI Protocol	Windsor Framework
Full application of EU rules and procedures to Retail Movements	A specific retail movement scheme
Full EU Customs procedures at the point of entry	Creation of a “green lane”/UK Internal market scheme (UKIMS) for "not at risk" goods
Number of products prohibited or restricted from entering NI	Ban effectively lifted for chilled meats and a number of plants and seeds subject to conditions and stringent safeguards
NI subject to EU rules for medicines	UK wide approvals permitted

Trade Flows under the Windsor Framework

GB/RoW to NI: Goods moving into Northern Ireland directly from GB or RoW are managed by a new system of a **UKIMMS** for goods for final sale and consumption in NI/UK) and a **red lane** for goods at risk of entering the EU. First implementation stage completed on 1 October 2023

EU to NI: Goods moving into Northern Ireland from the EU can move barrier free as NI applies the EU customs code and EU standards for goods

From NI: Businesses in NI can trade goods free of customs and regulatory into both the EU and Great Britain with statutory protections

Windsor Framework

NI Chamber cautiously welcomed that the UK and EU agreed the Windsor Framework in February acknowledging where progress had been made, dual market access can be a springboard for growth but many questions remain unanswered and aspects of implementation have been and will be challenging

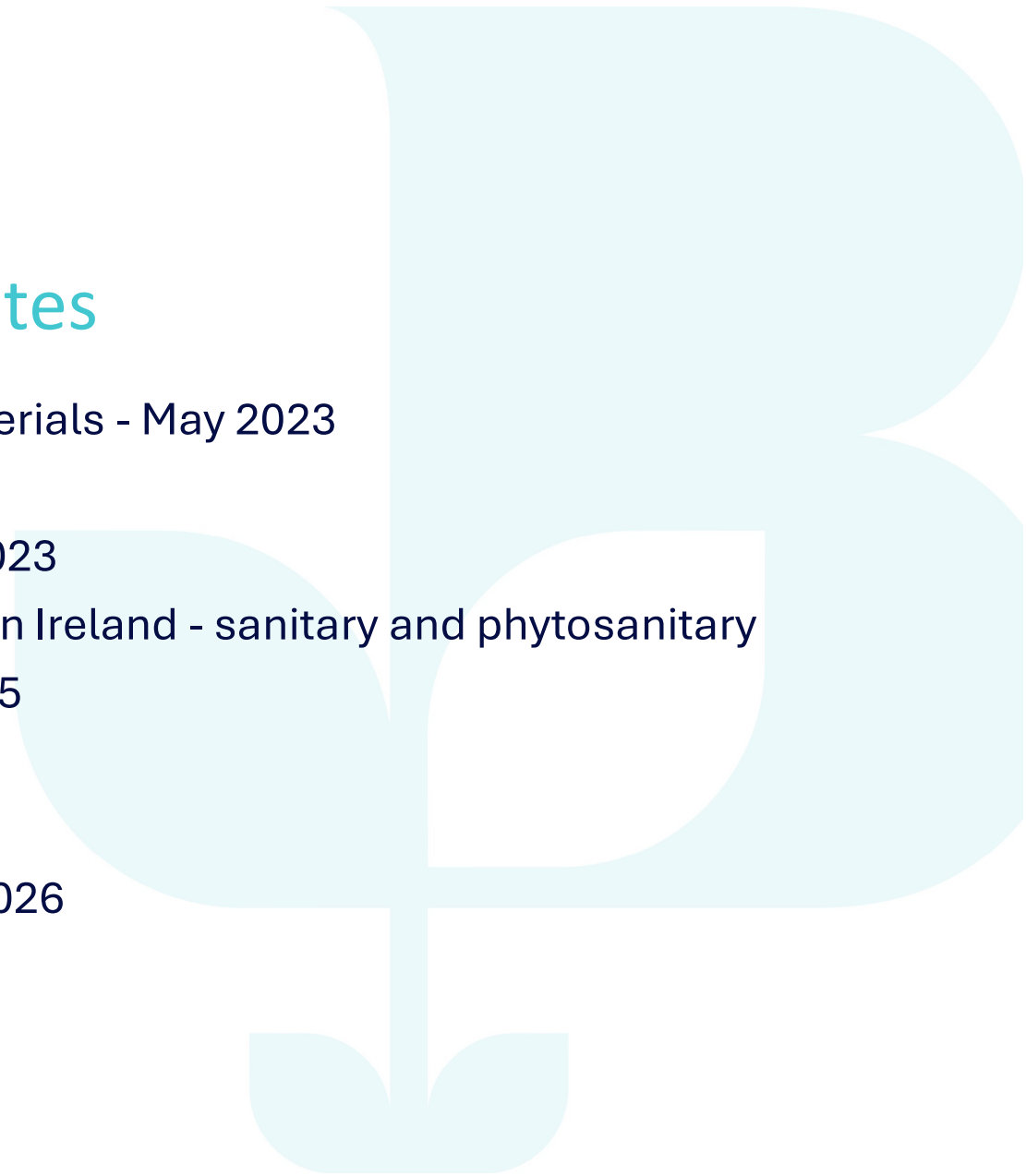
Most acute pressure initially felt in **retail, with labelling obligations and timelines** proving difficult throughout the supply chain but this is more universal with the role out to changes in parcel movements from May 2025

Regulatory divergence is the most significant challenge in the longer term, EU Commission steps welcome, more needed from the UK government on the Westminster legislative process

At a macro level NI outperforms rest of the UK in terms of both **goods exports and economic growth** albeit at a modest rate, the direct connection between barrier free access and economic growth requires evidence

Windsor Framework – Key Dates

- Domestic installation of energy saving materials - May 2023
- Duty reimbursement scheme - June 2023
- UK Internal Market Scheme - September 2023
- Moving goods from Great Britain to Northern Ireland - sanitary and phytosanitary products – 3 phases completing in July 2025
- Parcels - May 2025
- Supply of medicines - January 2025
- Supply of veterinary medicines – January 2026



Murphy Review – Key Findings

Necessity of Independent Review

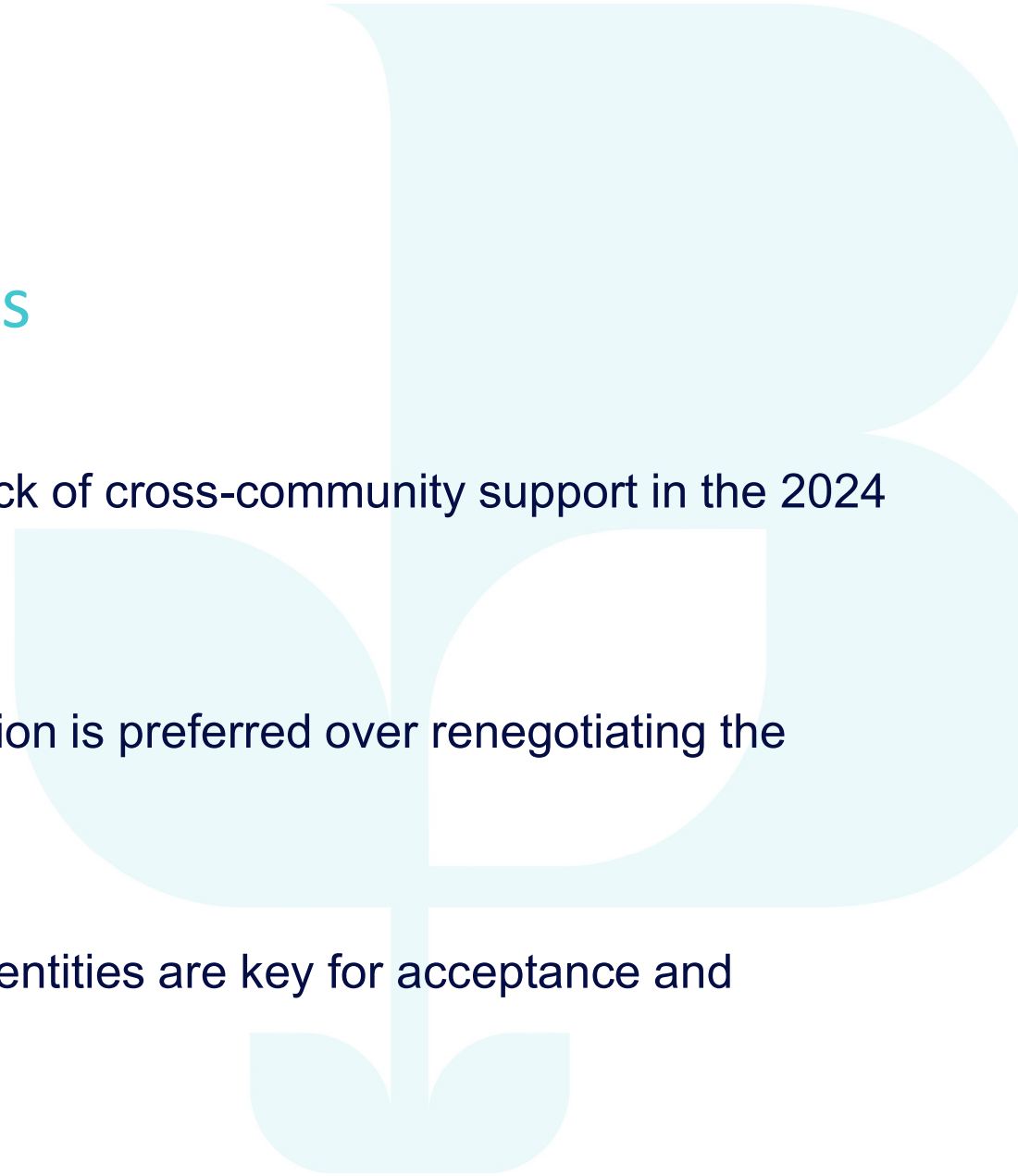
The Murphy Review was triggered by lack of cross-community support in the 2024 consent vote.

Focus on Practical Improvements

Improving communication and consultation is preferred over renegotiating the Windsor Framework.

Building Long-term Trust

Ongoing engagement and respect for identities are key for acceptance and operational success.



Murphy Review – Government Response

Business Support Package

A £16.6 million package was introduced including a one-stop-shop to simplify guidance for firms trading in UK and EU markets.

Trade and Regulatory Reforms – Common Understanding with EU

Reforms aim to reduce SPS checks and streamline goods movement while maintaining essential safeguards.

Strategic Policy Objectives

Government seeks to protect Northern Ireland's position in UK market and avoid a hard border on Ireland.



Northern Ireland Chamber of Commerce & Industry (NI Chamber)

QUESTIONS?





Successfully Navigating the Windsor Framework

And Ensuring Frictionless Irish Trade

Speaker: Ian Ainslie

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Who Are Unsworth?

- Unsworth was established in 1974 and has demonstrated over 50 years of continued growth as a global freight and supply chain specialist.
- We are one of the largest independently owned freight forwarders in the UK with offices in London, Liverpool, Heathrow and Dublin.
- Fully digitised seamless brokerage solution that blends seamlessly into our clients' operations.
- Unparalleled customer service and cutting-edge technology.



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DAIRY

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interfood

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Understanding “At Risk” Goods

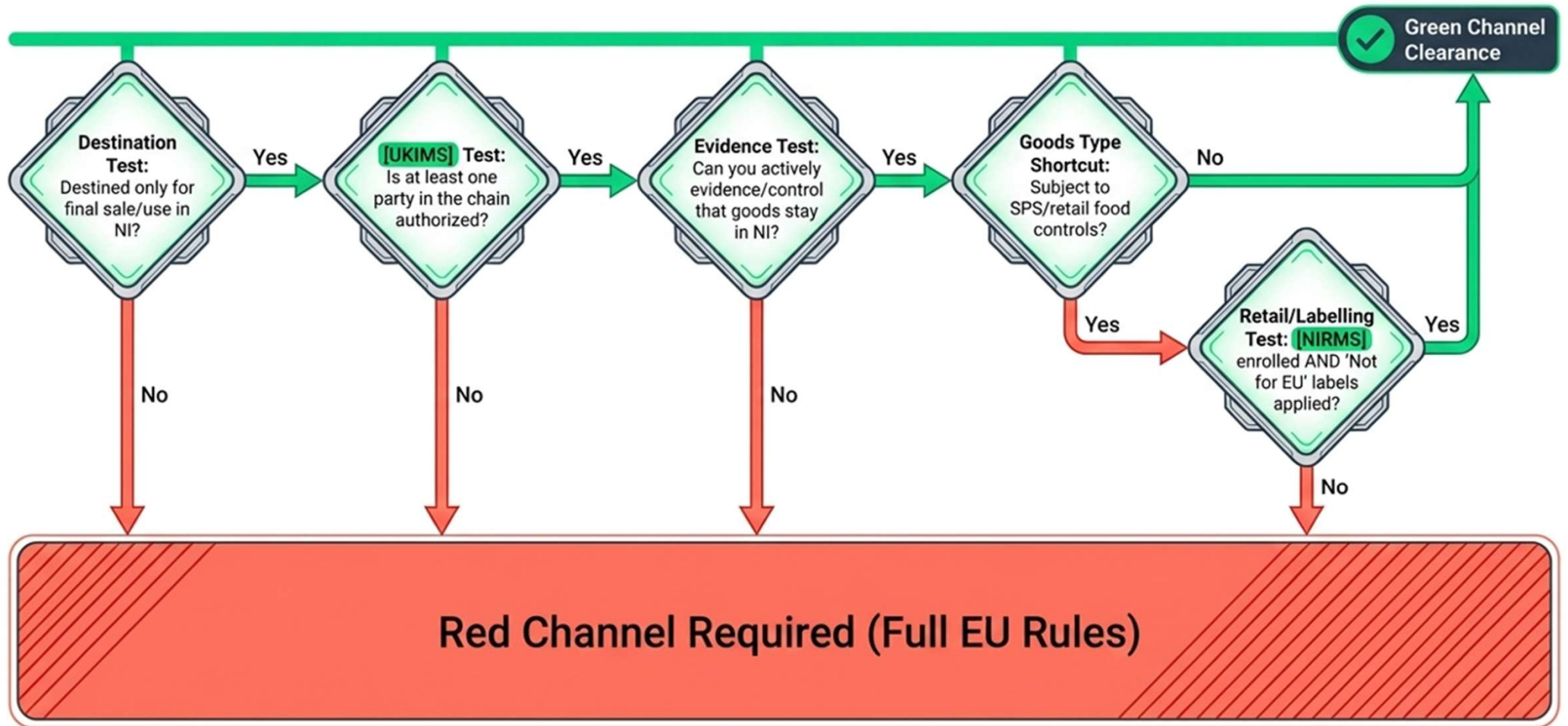


Green Lane
NOT AT RISK
Goods remain in the UK



Red Lane
AT RISK
May enter EU or cannot be
demonstrated as staying in
Northern Ireland

Decision Tree



Green Channel Requirements

GB EORI Number – Mandatory for UK Shipper

XI EORI Number - Required for the Importer of Record, usually the N.I. registered Buyer

Only one party must be registered under the **UK Internal Market Scheme (UKIMS)**. Legally empowers authorised party to declare goods not at risk. Comes with strict HMRC obligations.

What is UKIMS?

The mandatory authorization gateway to the Green Channel. It allows goods moving from GB to NI to be legally declared as 'not at risk' of entering the EU Single Market (intended strictly for final use or sale in NI).



Green Channel Requirements

What is Eliminated

-  Full EU customs declarations
-  EU import duties
-  Routine physical SPS checks (for eligible goods)

What is Required

Simplified Movement Information

Clearance utilizes commercial data rather than standard CHIEF/CDS declarations.

The IMMI Standard

Goods are cleared under Internal Market Movement Information **IMMI**.

Submission Gateways

Data flows through internal commercial records or the Trader Support Service **TSS** / approved customs software.

Timing Note

Customs formalities occur after movement where an 'entry in declarant's records' authorization is used.

Green Channel Compliance

Data Retention



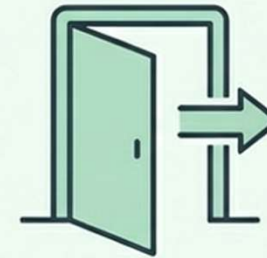
Must keep detailed commercial records of movements for a minimum of five years.

End-Use Verification



Must be able to definitively demonstrate that goods remained in Northern Ireland.

Regulatory Access

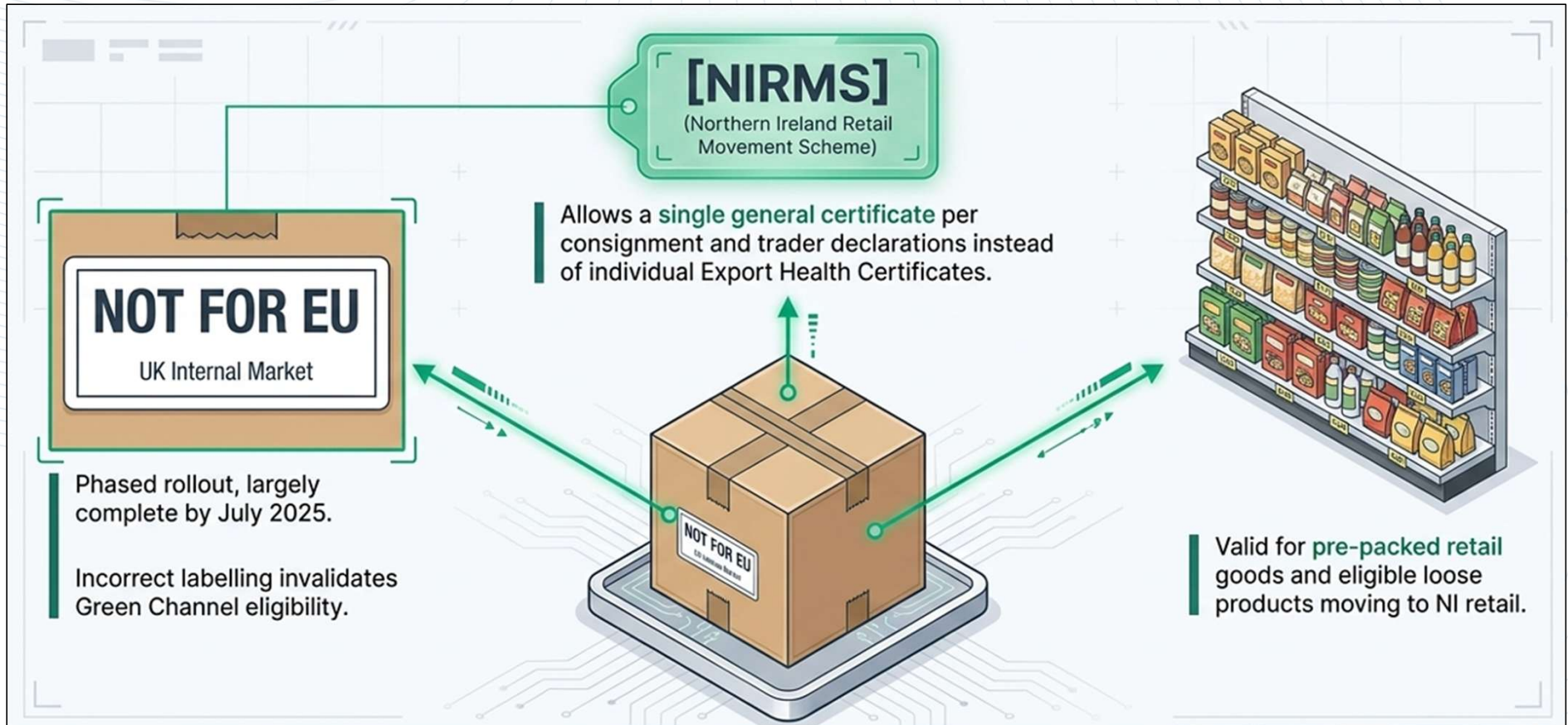


Must allow HMRC full access for compliance checks and audits.

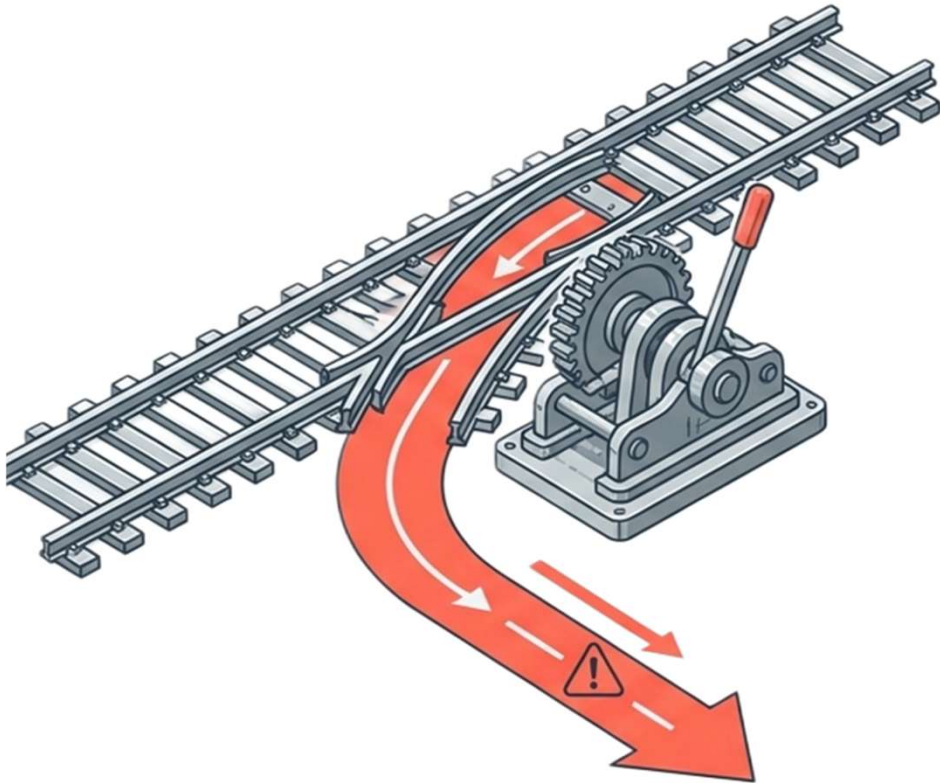


Breaches in record-keeping or destination integrity can result in the immediate loss of **UKIMS** authorization, permanently closing the Green Channel.

Clearing Agri-Food Through Green Channel



Red Channel Triggers



EU Destination

Goods are destined for Ireland or the wider EU single market.

Missing Evidence

Final use or sale within Northern Ireland cannot be evidenced by the supply chain.

Missing Authorizations

Neither the shipper nor the importer holds valid **UKIMS** authorization.

Rule Breaches

Goods fall outside specific Green Channel eligibility rules (e.g., incorrect agri-food labelling).

The Red Channel is effectively treated as EU external trade via Northern Ireland

Red Channel Requirements

100%

Requires Full Import Customs Declaration submitted via the CDS (Customs Declaration Service). Declarations are mandatory **before** or at the point of arrival in NI.

Declarations

100%

EU Customs Duty is payable at **full EU tariff rates** (unless a specific relief applies).

Tariffs

100%

Must comply entirely with the **Union Customs Code (UCC)**. **GB EORI** and **XI EORI** are mandatory.

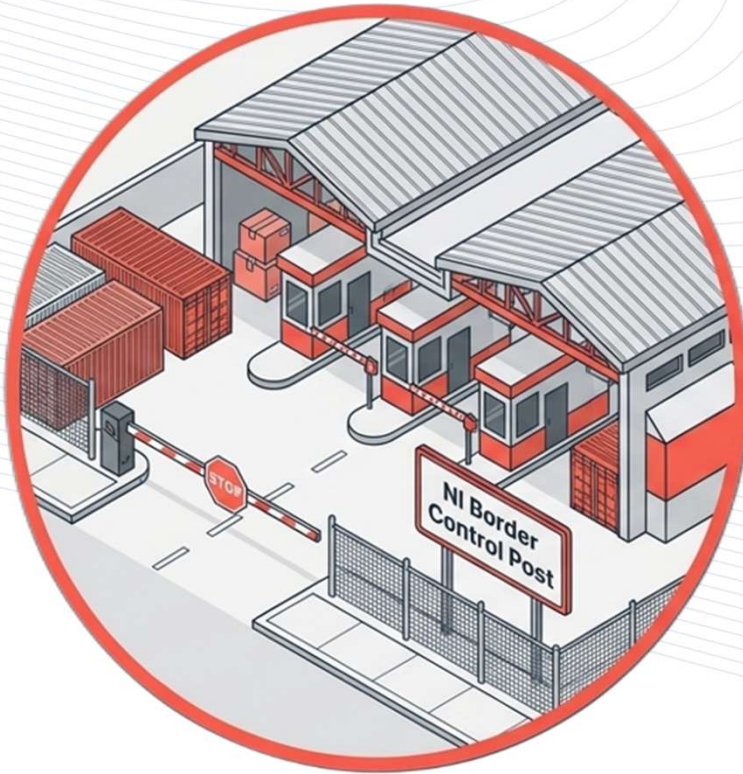
Compliance

100%

Must evidence Rules of Origin and account for import VAT under EU-NI rules.

Taxation & Origin

Red Channel Agri-Food Requirements



SPS Formalities

Full EU Sanitary and Phytosanitary (SPS) checks apply.

Health Certificates

Full, individual Export Health Certificates (EHCs) are mandatory for agri-food consignments.

Physical Friction

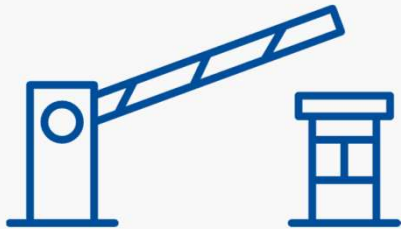
Goods are subject to physical inspections and routing through designated NI Border Control Posts..

Product Standards

Goods must meet EU product standards in full.

Duty Reimbursement

Where goods are declared “At Risk” and EU duty is paid, businesses may reclaim that duty, provided goods demonstrably remain in NI or the UK



Step 1: Goods declared “At Risk”. EU Duty paid at NI entry.

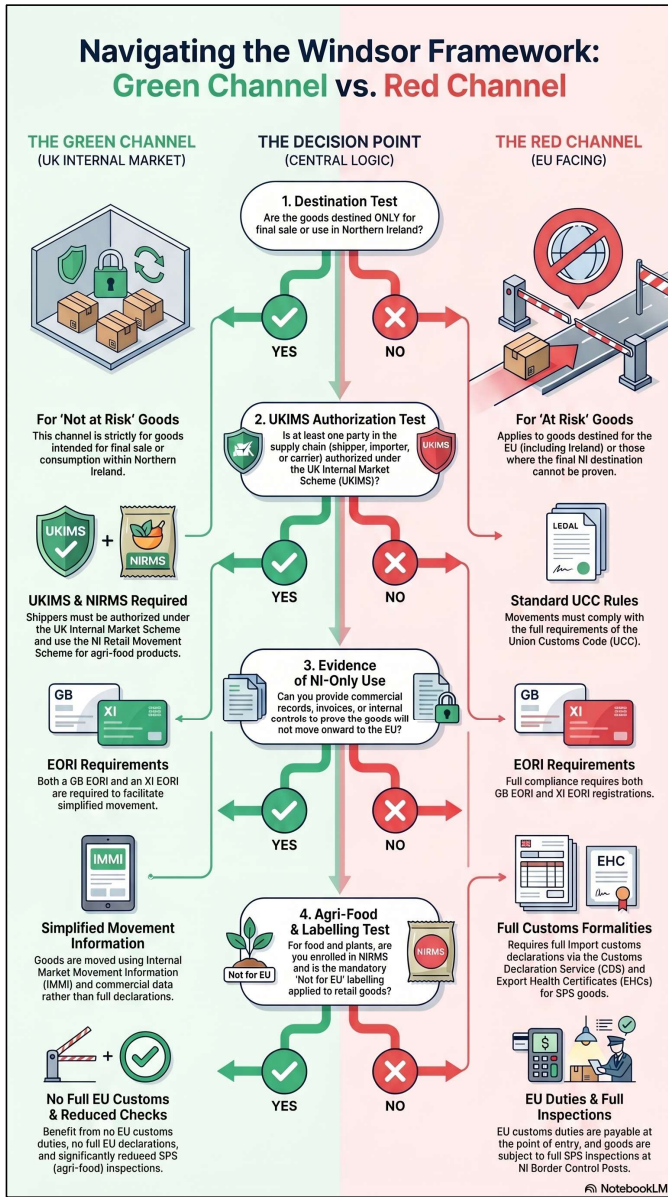


Step 2: Evidence gathered. Showing goods did not enter EU (sale, end user, movement trail).



Step 3: Claim submitted to HMRC for duty recovery.

Navigating the Windsor Framework: Green Channel vs. Red Channel



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