



**Rialtas na hÉireann**  
Government of Ireland

# Preparing for the End of the Transition Period

## Brexit Readiness Action Plan

September 2020



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## Contents

<b>Introduction</b>	<b>1</b>
<b>1. Readiness Measures at Governmental Level</b>	<b>4</b>
1.1. Economic and Budgetary Measures	4
1.2. Communications and Stakeholder Engagement	6
1.3. Business Supports	7
1.4. Infrastructure at Ports and Airports	10
1.4.1. <i>Ensuring Optimal Goods Trade Traffic Flows</i>	11
1.4.2. <i>Traffic Management – Dublin</i>	12
1.4.3. <i>Passenger Flows through Irish Ports and Airports</i>	12
1.5. Legislation	13
1.6. EU Brexit Readiness and Contingency Planning	15
1.6.1. <i>EU Readiness Notices</i>	15
1.6.2. <i>EU Contingency Measures</i>	15
<b>2. Trade in Goods</b>	<b>17</b>
2.1. Trade in Goods	17
2.1.1. <i>Customs Processes for imports from, and exports to, Great Britain</i>	17
2.1.2. <i>Supply Chain and Origin of Goods</i>	18
2.1.3. <i>Import Duties (Customs Duty, VAT and Excise)</i>	19
2.1.4. <i>Logistics</i>	19
2.1.5. <i>EU Single Market Accreditations, Certifications and Market Surveillance for Goods/Products</i>	19
2.1.6. <i>Customs Roll-On Roll-Off Service</i>	20
2.1.7. <i>Importing or Exporting Animals, Plants, and Products of Animal and Non-animal Origin.</i>	21
2.1.8. <i>New UK checks and controls</i>	22
2.1.9 <i>Trade in Goods - Actions</i>	22
2.2. UK Landbridge	25
2.3. Agri-Food and Fisheries	27
2.3.1. <i>Movement of Horses/Equines</i>	30
2.3.2. <i>Non-commercial movement of pets</i>	31
2.3.3. <i>Supply of Veterinary Medicine Products (VMP)</i>	32
2.4. Retail Trade (including Online Retail)	33
2.5. Supply of Medicines and Medical Devices	35

<b>3. Connectivity, Transport &amp; Travel</b>	<b>37</b>
3.1. Connectivity	37
3.1.1. Aviation	37
3.1.2. Rail	38
3.1.3. Road	39
3.1.4. Maritime Connectivity	40
3.2. Driving license and insurance requirements	41
3.3. Roaming	43
<b>4. Trade in Services</b>	<b>44</b>
4.1. Trade in Services	44
4.2. Financial Services	44
4.3. Energy	45
4.4. Recognition of Professional Qualifications	46
4.5. Public Procurement	48
<b>5. Other Sectoral Issues</b>	<b>49</b>
5.1. Judicial and Law Enforcement Cooperation	49
5.2. Transfer of Personal Data	50
<b>6. North-South &amp; East-West Relations</b>	<b>52</b>
6.1. Northern Ireland and Implementation of the Protocol	52
6.2. Common Travel Area	53
6.3. East-West Relations	55
<b>List of Abbreviations</b>	<b>57</b>

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## Introduction

*This Brexit Readiness Action Plan supports and promotes the necessary preparations for the substantial and enduring changes that will arise at the end of the transition period in less than four months' time, on 31 December 2020. In many respects it draws on the Government's Brexit Contingency Plans of December 2018 and July 2019.*

The United Kingdom left the European Union on 1 February 2020 after both sides had concluded a Withdrawal Agreement which facilitates an orderly departure. The Withdrawal Agreement also includes the Protocol on Ireland and Northern Ireland which protects the peace process and avoids a hard border on the island of Ireland, while preserving the integrity of the EU Customs Union and Single Market and Ireland's place therein. Regardless of the outcome of the future relationship negotiations, the provisions of the Withdrawal Agreement and the Protocol will be implemented. The Common Travel Area between Ireland and the UK will also continue to operate as it does today. Citizens of either country will continue to be able to live, work, study and to access associated entitlements and services in the other.

The Withdrawal Agreement also provides for a transition period. The transition period is intended to give time for national administrations, businesses and citizens to prepare for the changes that will definitively arise on 1 January 2021. From this point, the UK will be outside the EU's Single Market and Customs Union, and will no longer be bound by EU law. This will significantly change the way the EU and the UK engage into the future.

The EU and the UK are currently negotiating a future partnership agreement. The EU's approach to the negotiations is underpinned by the Political Declaration signed by the EU and UK in October, 2019. The Declaration set out the parameters for an 'ambitious, broad, deep and flexible partnership across trade and economic cooperation with a comprehensive and balanced Free Trade Agreement (FTA) at its core'. One of the key issues addressed in the Political Declaration is the need for a strong level playing field, to ensure fair and open competition and to prevent businesses gaining an uncompetitive advantage by diminishing important protections of workers and the environment – an important element of any deal given the geographic closeness and interconnected nature of the EU and UK economies.

To date, the EU and UK have completed seven formal rounds of negotiations and progress has been disappointing. Given the limited progress we have seen to date, the Government decided on 29 May 2020 to intensify its readiness work on the basis of two scenarios: (i) **a limited FTA** (including fisheries), or, (ii) **a hard Brexit with the EU and UK trading on WTO terms**. While Ireland still supports the closest possible relationship between the EU and UK, prudence dictates that we approach our readiness planning on this basis. With less than four months until the end of transition, it is vital that government, business and citizens understand the changes that will arise and take steps now to mitigate the risks. Both scenarios will raise many, although not all, of the risks which arose in the No Deal planning undertaken last year, ahead of the Withdrawal Agreement being concluded.

In the first scenario, the EU and UK would agree a limited FTA with acceptable level playing field elements, providing for zero tariffs and zero quotas. This outcome will bring substantial challenges for supply chains and trade flows and will require checks and controls in both

directions on EU-UK trade. In practice, this will mean that every time an Irish company or individual imports from, or exports to, Great Britain they will need to (at least) complete a customs declaration. A limited FTA would not address the full range of the EU's relations with the UK.

If the EU and UK fail to reach an agreement, we will be faced with a hard Brexit and an immediate and disorderly change in the way the EU and UK trade and engage. In this scenario on 1 January 2021, the EU and UK will trade on WTO rules. In addition to the implications outlined above, this outcome will also see the introduction of tariffs and quotas on trade in both directions, with significant impacts on Irish trade, notably in the agri-food sector.

Either scenario will be highly disruptive and will have profound political, economic and legal implications, first and foremost for the UK, as well as having significant impacts on Ireland and the rest of the EU.

The EU and UK negotiations are continuing and our planning, together with EU partners, in respect of a number of key areas such as tariffs, fisheries, connectivity and transport and data sharing will evolve as the outcome of the negotiations becomes clearer. However, it is already very clear that a range of changes will definitively take place regardless of the outcome of the negotiations and it is vital that we step up our preparations to address these changes now. These changes will be significant and lasting. Of these, the most significant is that, from 1 January 2021, the UK will no longer apply the rules of the Single Market and Customs Union. **This means that any business, regardless of size, who moves goods from, to or through Great Britain will be subject to a range of new customs formalities and other regulatory requirements.**

The Government acknowledges that the end of the transition period approaches at a time when businesses and citizens are already under considerable strain because of the COVID-19 crisis. This is not the context in which we would have chosen to implement such a major change to the relationship between the EU and the UK. However, as the UK Government has made clear that the transition period will not be extended, we all must turn our efforts to strengthening our readiness preparations based on the two scenarios outlined above.

The Government will take this work forward in three distinct but overlapping streams:

- Work which the Government can lead directly such as infrastructure at the ports and airports; introducing new legislation; and engaging with the European Commission;
- Communicating with and supporting sectors and businesses most directly impacted; and
- Helping to prepare for wider societal and citizen-focused impacts.

Preparations of Government, business and citizens were well advanced for the possibility of a no deal Brexit on 29 March 2019, 31 October 2019 and 31 January 2020. The additional time afforded by the transition period provides space to refine this work and recalibrate as necessary for the end of the transition period. However, our readiness work for the end of the transition is also different from earlier no deal preparations as it will require planning for both immediate challenges, but also long term, permanent changes, to current arrangements. It can also be expected that EU contingencies will be limited.

It needs to be acknowledged that, notwithstanding the extensive readiness preparations that have been made by Government, businesses and citizens, significant risks can still be expected to arise when the transition period ends. These risks include:

- Disruption of East-West trade between Ireland and Great Britain due to delays at ports and/or inability of businesses to meet regulatory requirements;
- Delays to trade transiting the UK landbridge, with knock-on impacts on wholesale and retail supply chains;
- Closure of businesses and/or loss of jobs in Ireland due to trade disruption and associated costs, including possible tariffs and currency movements, in particular in the agri-food, fisheries, manufacturing and retail sectors;
- Regional economic and labour market impacts due to the location of most exposed business sectors;
- Deterioration in Ireland's macroeconomic position, already impacted by the COVID-19 crisis;
- Loss of access to fish landings from UK EEZ, and displacement of other EU fishing activity into Irish waters;
- Possible deterioration in the resilience of Ireland's medicines supply chains; and
- Some disruption to daily life in areas such as online retail purchases from UK; financial services sourced from the UK; the exchange of personal data with entities in the UK; and for transport services to, from or through the UK (e.g. aviation or road haulage).

The scale and interconnectedness of the EU-UK relationship mean we cannot entirely eliminate the possibility of disruption. Even with all the work that has been done, there will be severe disruption. However, Government, businesses and citizens working together to address the changes we know are coming will allow us to reduce the burden and impact that arises as a result of the UK's decision to leave the EU.

Time is short and it is not feasible to await the outcome of the negotiations before acting. It is clear that, no matter what, the status quo will not be maintained. With less than four months to the end of the transition period, this Readiness Action Plan outlines concrete actions that the Government, business and citizens can take to address the changes and mitigate the risks that will arise regardless of the outcome of the ongoing negotiations. It is important that we take these actions now.

The Government will continue to develop and refine our readiness efforts. As before, this work will be underpinned by a strong communications and outreach programme aimed at addressing specific sectors and challenges. We recognise that preparing for these changes is extremely challenging for many businesses already severely affected by the COVID-19 pandemic, and will try to support them as much as possible over the coming months. We remain grateful for our ongoing engagement with stakeholders and representative bodies and will continue to work closely with our partners in addressing our shared objectives. We will face the challenge of the end of the transition period as an EU Member State, with the support, solidarity and strength this brings.

September 2020

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# 1. Readiness Measures at Governmental Level

Working with a broad range of stakeholders to address the needs of sectors and business impacted by the UK's departure, as well as an array of societal and citizen-focused issues, is central to the Government's approach to Brexit readiness. In addition, as set out in this Chapter, the Government also drives a number of overarching projects and engagements which support our overall Brexit priorities.

## 1.1. Economic and Budgetary Measures

While Ireland has one of the most open economies internationally, the UK remains a key partner and is the destination for almost 14% of our goods and services exports (2018) and the source of 13.5% of our imports (2018). Overall trade with the UK was valued at about €82.1 billion in 2018. It is a vital market for our SMEs. Changes in the East-West trade relationship due to Brexit will increase costs and affect productivity and competitiveness. A range of studies in recent years all point to substantial impacts for the Irish economy.

Brexit comes at a time when the economy is already hugely challenged as a result of COVID-19. Elements of Brexit readiness work, such as business and employment supports, are already being applied in response to the COVID-19 pandemic. The policy response to the spread of the COVID-19 virus both domestically and internationally, while necessary from a public health perspective, has resulted in a sharp contraction in global and domestic economic activity. The size and speed of the impact is unprecedented in modern times.

A range of studies point to the negative impact Brexit, in any form, will have on economic growth in Ireland. The Department of Finance has projected over the medium-term the level of GDP would be around 2 – 3¼ percentage points lower relative to a hypothetical status quo scenario, with most of the impact in the first year or so. Underneath these figures are significant regional and sectoral variations with agri-food, fisheries, manufacturing and retail, the most exposed sectors. These projections pre-date the COVID-19 impact, but it is clear that we are facing into the end of the transition period from a fundamentally different economic starting point than for a no deal Brexit in 2019.

Government has been planning for Brexit since before the UK referendum to ensure that Irish citizens and businesses are as ready as possible for all scenarios. Significant dedicated measures and supports were announced in Budgets 2017, 2018, 2019, and 2020. Supports up to and including Budget 2019 amounted to over €800 million, and Budget 2020 provided for more than €1 billion to be spent in the event of Brexit occurring without a Withdrawal Agreement.

Further targeted measures to support businesses and affected sectors prepare and adapt will be considered in the context of Budget 2021. In order to inform these considerations, the Department of Finance and the ESRI have examined the interrelationship between COVID-19 and Brexit on short-term economic prospects. Overall, this work suggests that if you add the Brexit shock to that of COVID-19 the number of sectors exposed to risk increases but the impacts are not magnified by the interaction of the two economic shocks. Nevertheless, we

expect the capacity of businesses and households to manage a second economic shock will be more limited. This research will inform the Government's macroeconomic forecasts as part of Budget 2021 and will be published shortly.

Many of the Government's existing Brexit supports have been applied to respond to COVID-19. These, along with the wider COVID-19 economic response measures, can assist businesses to improve their resilience ahead of the end of the transition period.

However, there will also be additional challenges, including new customs and SPS requirements and trading arrangements, which are unique to Brexit. In light of this, the Government's July Jobs Stimulus included a €20 million Brexit package to help businesses and affected sectors to prepare for the changes that are ahead. Further detail on business supports can be found in Section 1.3.

A number of EU supports will also be available. The European Council recently approved a €5 billion Brexit Adjustment Reserve, to support countries and sectors worst-hit by the impacts of Brexit. The Government is engaging with the Commission as it develops and rolls out this fund, to ensure that Irish businesses and sectors benefit to the maximum extent possible, in the context of the disproportionate impact Brexit will have on Ireland.

**Government will in the period to the end of transition:**

- Continue to provide a wide variety of supports and assistance to businesses to help them get Brexit Ready, while also continuing to provide supports to businesses and individuals impacted by the COVID-19 pandemic.
- Consider analysis of the economic impacts of Brexit, including the overlay of COVID-19 impacts, in deciding the overall approach to Budget 2021.
- Consider further measures to support businesses and affected sectors to prepare for, and adapt to, Brexit in the context of Budget 2021
- Continue to engage constructively with the European Commission to explore the full range of State aid flexibilities and supports for sectors impacted by Brexit.
- Work with the Commission to ensure Irish businesses and sectors benefit from the €5 billion Brexit Adjustment Reserve, to the maximum extent possible.
- Increase communications and stakeholder engagement to ensure businesses are aware of available supports and programmes.

**Businesses should now:**

- Visit [www.gov.ie/Brexit](http://www.gov.ie/Brexit) for information on available Government and EU support programmes.
- Avail of Brexit advice from your trade representative body and/or the relevant state agencies to ensure you are not missing out on vital help available.

## 1.2. Communications and Stakeholder Engagement

A key element of our readiness work will include a major public information campaign to businesses and citizens and will be underpinned by outreach to key stakeholders. In the coming months, all Ministers and Departments will further step-up their levels of engagement with stakeholders across the island of Ireland. The Minister for Foreign Affairs will continue to chair the Brexit Stakeholders Forum.

Our communications strategy for the next phase of Getting Ireland Brexit Ready will directly address the needs of citizens and businesses. It will continue to be audience led and strongly focussed on "Calls to Action". It will encourage engagement and action on the part of business and citizens to prepare for the enduring changes arising in 2021 by highlighting that the status quo is not an option and now is the time to prepare for the end of the transition period.

Central to this will be our trader engagement programmes to support business readiness for the new trading environment at the end of the transition period. Our *Getting Your Business Brexit Ready* campaign will target small businesses, including shops, hauliers, farmers, fishers and others who trade with the UK, who are most exposed. The campaign will comprise of events, stakeholder briefings, and national and local radio and press campaigns to build further awareness among businesses and sectoral audiences of the challenges and changes that will arise when the transition period ends, highlight the steps the Government is taking to address these challenges and encourage them to take necessary actions and to take up all relevant offers of support. We will also refresh and re-run public information campaigns, targeting communications based on the circumstances of the citizen – shopper, traveller, patient, driver, employee and student.

Unlike earlier campaigns, this campaign cannot, due to COVID-19 restrictions, plan for aligning with large gatherings or trade shows such as the Ploughing Championships. We will increase our use of virtual communications platforms such as webinars and online instructional videos. Subject to public health guidelines we will also look at the possibility of hybrid events consisting, for example, of a panel and small socially distant audience that is also webcast. We will also take opportunities at ministerial and official level to engage with appropriate partners such as business, farming, and fisheries organisations to amplify our message across their platforms.

Official websites and social media accounts will remain important. [www.gov.ie/Brexit](http://www.gov.ie/Brexit) remains a trusted signposting website for businesses and citizens. The content of the site and its links continue to be reviewed and refreshed to help the interested citizen and business gain easy access to practical information and advice on a wide range of issues, and on the many Government supports that are available to them.

### **Business and individuals should now stay up to date:**

- Visit [www.gov.ie/Brexit](http://www.gov.ie/Brexit) regularly for up to date practical information and Brexit developments.
- Check out our ongoing [calendar of Government events](#) for details of upcoming Brexit readiness events.

- Check out the latest EU information on Brexit preparedness for business and for citizens.
- Follow Getting Ireland Brexit Ready on Twitter. @BrexitReadyIRL is the main government Twitter account for the latest Brexit news.

### 1.3. Business Supports

Government Departments, enterprise agencies and regulatory bodies have made available a range of business supports, including financial, upskilling, and advisory supports to prepare for Brexit.

The Department of Business, Enterprise and Innovation [Getting Business Brexit Ready](#) site is a useful guide for business and provides detailed information on supports available in the many areas in which business may be impacted by Brexit. The Government's current set of Brexit supports includes planning vouchers, consultancy and mentoring supports, tariff advisory services, research on new markets, and innovation supports, provided through Enterprise Ireland, the Local Enterprise Offices and InterTradeIreland.

Supports and advice are also available from the National Standards Authority of Ireland, the Health and Safety Authority, Revenue, Skillnet Ireland, the Strategic Banking Corporation of Ireland, Údarás na Gaeltachta, Bord Iascaigh Mhara, Bord Bia and Fáilte Ireland.

The Government's [July Jobs Stimulus](#) provided more than €7 billion worth of stimulus and support measures to help businesses and people impacted by the COVID-19 crisis through the period ahead. It also included a €20m Brexit package to help businesses involved in exporting and importing with the UK to put in place the necessary internal arrangements, staffing, software, and IT systems to be ready for the new customs arrangements and regulatory requirements that will apply from 1 January 2021. As part of this package, Enterprise Ireland will shortly launch a new "Ready for Customs" grant through which businesses can claim grants of up to €9,000 per eligible employee hired, or redeployed within the business, to a dedicated customs role. A second phase of Skillnet Ireland's free customs training, [Clear Customs](#) Online 2020, is open for applications from September, to support the customs intermediary sector and businesses that trade frequently with, or through, the UK.

The Local Enterprise Offices will be carrying out the second phase of their one-to-one Brexit mentoring and training '[Prepare Your Business for Customs](#)' workshops. These will commence in September and will be supported by a full awareness campaign to target all relevant small Irish businesses. This follows on from the successful phase one rollout which took place in 2019 and saw 1500 businesses partake and understand the steps required to trade with the UK post-Brexit

Further measures to support businesses and affected sectors to prepare for, and adapt to, Brexit will be considered in the coming months.

The COVID-19 pandemic has significantly changed the economic context in which the end of the transition period is taking place, along with the capacity of Irish business to prepare.

Government supports provided in response to the COVID-19 pandemic, such as the Temporary Wage Subsidy Scheme, the new Employee Wage Subsidy Scheme, along with supports to access finance and working capital, can already assist businesses improve their resilience and prepare ahead of the end of the transition period. Many of these supports will remain in place in 2021 and can continue to be availed of in the period following the end of the transition period.

The July Jobs Stimulus announcement also included a €200 million investment in training and further education, skills development, work placement schemes, recruitment subsidies and job search and assistance measures, which will help those who have lost their jobs find a new one or become self-employed, retrain, or develop new skills.

Additionally, the Government has put in place measures to ensure a speedy response to assist those who may lose their jobs, this includes the development of a Job Loss Response Protocol, by the Department of Employment Affairs and Social Protection, working with the Department of Business Enterprise and Innovation and the Department of Education and Skills. This Protocol ensures that Government will respond quickly and effectively to ensure workers who lose their jobs are supported to access the appropriate welfare entitlements, job search assistance, and upskilling and training opportunities.

**Government will:**

- Consider further measures to support businesses and affected sectors to prepare for, and adapt to, Brexit in the context of Budget 2021.
- Continue to provide supports such as the Brexit Loan Scheme, the COVID-19 Working Capital Scheme, and the Future Growth Loan Scheme to assist business innovate, change or adapt, and strategically invest in response to Brexit.
- Roll-out the €20 million 'Ready for Customs' Brexit package announced as part of the July Jobs Stimulus.
- Roll out the Clear Customs Online 2020 training through Skillnet Ireland
- Ensure coordination of labour force activation and training supports agencies at local level to mobilise quickly where impacts arise, engaging with employers, trade unions and impacted workers.

**Businesses should now:**

- Identify the appropriate preparedness and economic supports to assist their preparation for the impact of Brexit.
- Engage with relevant departments and agencies as well as representative bodies to take advantage of the financial and information resources being provided.
- Representative bodies should explore opportunities to engage with departments and agencies on organising seminars or webinars for their members.

**Current Brexit Support schemes, in place and available to businesses, include:**

In addition to the extensive supports deployed by Government in response to the COVID-19 pandemic, which can be availed of by businesses to build their resilience and preparedness for Brexit, a number of Brexit support schemes are in place.

**The Brexit Loan Scheme:** providing affordable working capital to eligible businesses with up to 499 employees that are exposed to current or future impacts arising as a result of the UK's withdrawal from the EU. This scheme is underpinned by a guarantee from the European Investment Fund (EIF).

**The Future Growth Loan Scheme (FGLS):** providing long-term lending to SMEs, and the agricultural sector, with terms of 7-10 years, to support strategic investment for future sustainability and growth. This scheme is underpinned by a guarantee from the European Investment Fund and has recently been expanded to make up to €800 million available.

Enterprise Ireland provides a range of financial supports aimed at Brexit Readiness including the Act On Initiative, Be Prepared Grant, Strategic Consultancy, Market Discover Fund, and the Agile and Operational Excellence offer.

Local Enterprise Offices (LEOs) can offer support in accessing a number of financial supports for businesses to prepare for Brexit, including TAME Grants, Trading On-line Vouchers and Micro Finance Ireland Loans. LEOs can also provide advice on other supports available through InterTrade Ireland and the Strategic Banking Corporation of Ireland (SBCI).

InterTradeIreland provides a range of Brexit supports and advice through its Brexit Advisory Service. As well as support through voucher funding, the Brexit Advisory Service also offer a tailor-made online learning tool, a tariff checker, glossary of key Brexit terminology, research, networking and information events.

In addition to the range of specific Brexit initiatives that have been introduced, the full range of Enterprise Ireland, Local Enterprise Office (LEO), InterTradeIreland and Údarás na Gaeltachta grant and advisory supports continue to be available to eligible firms to help with building resilience in the face of external challenges. This substantial set of supports includes assistance with strategies to make capital investments, invest in R&D, access finance, commence or ramp-up online trading activity, reconfigure business models, cut costs, innovate, diversify markets and supply chains and to improve competitiveness.

Targeted sectoral supports have also been made available including:

#### **Agriculture and Food Sector**

Bord Bia provides a range of capability development services for the food and drinks sector. This includes the Brexit Readiness Radar, a Food & Drink Action Plan, Customs Readiness Programme, Supply Chain Workshops and bespoke Mentoring Programmes. It also provides fresh UK consumer and customer insights and data via the Bord Bia Thinking House. In light of the disruption caused by COVID-19, it has also launched a series of programmes to assist clients to defend and grow UK business via virtual pitches and online customer engagement.

### **Tourism Sector**

Through its 'Get Brexit Ready' programme, Fáilte Ireland offers a set of supports, to help tourism businesses meet Brexit-related challenges such as development supports, training programmes, and insights and market intelligence. Tourism businesses can also avail of Fáilte Ireland's 'Brexit-check' online tool allowing them to assess their own level of Brexit readiness.

## **1.4. Infrastructure at Ports and Airports**

From the end of the transition period, the basis for trade between Ireland and Great Britain will change fundamentally. Regardless of the results of the future partnership negotiations, the UK will leave the EU Customs Union and Single Market and goods imported from, exported to, or transiting through Britain will be subject to new and more intensive customs and regulatory (including SPS) procedures<sup>1</sup>. Given the volume of trade between Ireland and Great Britain, implementing these new procedures requires substantial investment in infrastructure, staff and resources, procedures and IT systems.

Since 2018, detailed work has been underway across Government to invest in the infrastructure and systems required for additional checks and controls for trade with the UK, in both directions, at Dublin Port and Rosslare Europort, as well as at Dublin Airport. This is one of the most visible aspects of the Government's preparations for Brexit. Our approach to this work is driven by the twin objectives of ensuring trade can flow through our ports and airports to the greatest extent possible while maintaining food safety and public health and Ireland's obligations to the Single Market.

The work on the Border Control Post (BCP) at Dublin Airport is now complete and consists of approximately 2,000 sq. metres with separated inspection areas for animal products, SPS and food safety checks and live animals, together with associated staff accommodation, freezer storage and inspection facilities.

### **At Dublin Port:**

- two large warehouses have been acquired and refurbished to provide a total of 25 inspection bays for SPS and food safety checks, as well as a Revenue turnout shed, which is in addition to two existing inspection bays elsewhere in the Port;
- parking for up to 128 heavy goods vehicles (HGVs) has been provided, as well as documentary and identity check facilities, a public office, driver facilities and staff accommodation to cater for approximately 90 staff; and
- a live-animal Border Control Post (BCP) and pet facility were put in place.

Work is continuing to further enhance these facilities including the development of:

- further HGV parking, a documentary office for imports, driver facilities, a facility management office, as well as staff accommodation and parking;

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<sup>1</sup> The Protocol on Ireland and Northern Ireland means that no new checks or controls will apply on trade in goods between Ireland and Northern Ireland from the end of the transition period, and ensures that there will be no hard border on the island of Ireland.

- an export facility including HGV parking, a documentary office for exports, driver facilities, and staff accommodation and parking;
- the refurbishment and extension of an existing warehouse to provide additional inspection bays for SPS and food safety checks, as well as Revenue turnout sheds. Staff accommodation and car parking will also be provided;
- alterations to one of the existing inspection facilities to provide additional temperature-controlled storage facilities for detained goods as well as enhanced inspection rooms; and
- the extension of the existing live-animal Border Control Post to include additional stabling.

**At Rosslare** a ten-acre site near the port was acquired and developed to provide inspection facilities including:

- a purpose-built inspection facility including 4 inspection bays for SPS and food safety checks, a Revenue turnout shed, driver facilities, a facility management office, and staff accommodation; and
- parking for 38 HGVs, a public office, documentary and seal check facilities as well as a live-animal Border Control Post.

A pet facility and an export office were provided in Rosslare Europort itself, as well as offices for an additional 30 customs staff. An additional office was refurbished to provide accommodation for a further 63 staff. An additional structure is being constructed at the live animal inspection facilities to provide additional capacity.

In addition to substantial investment in infrastructure, the Government has also provided additional resources to the agencies to carry out the checks and controls. Provision has been made to date to facilitate the deployment of around 1,000 staff to ensure compliance with import and export customs, sanitary and phytosanitary and food safety regulations and work is ongoing to ensure border inspection posts are staffed sufficiently to meet Brexit challenges.

#### 1.4.1. Ensuring Optimal Goods Trade Traffic Flows

At Dublin and Rosslare Ports, the interagency approach agreed between Revenue, the Department of Agriculture, Food and the Marine, the Department of Health, HSE Environmental Health Service and the Food Safety Authority as part of the contingency planning for a no deal Brexit in January 2020 continues to be refined on the basis of new modelling and additional infrastructure. Revenue staff will continue to manage and resource the control centre that has oversight of available spaces and exam bays and numbers of upcoming checks and inspections. The agencies are also working to finalise resource and system planning, including to take account of the impact COVID-19 has had on operations. The robustness of the proposed inter-agency arrangements will be tested prior to the end of 2020.

Capacity of the Customs IT systems has been significantly increased in order to deal with the expected growth in the number of transactions post-Brexit. Revenue estimates that import and export declarations could increase to as many as 20 million per annum (an extra 18.3 million or a 12-fold increase). A new national import system, Automated Import System (AIS) will replace the current system for imports in November 2020. This change is necessary in order

to ensure compliance with the Union Customs Code; to provide the most efficient process possible for trade; and to provide additional functionality that is not possible with the existing system.

The AIS is part of a planned suite of IT changes that have been in preparation by Revenue in relation to the full framework of customs IT systems and that is happening across the EU Member States. Preparations for the introduction of the system have been ongoing throughout much of 2019 and 2020 and Revenue has engaged extensively with software providers and customs agents to ensure these critical sectors are aware of the upcoming changes. The AEP system will continue to be used for exports until 2023.

Revenue will also launch a Customs Roll-On Roll-Off Service to assist in streamlining procedures for ferry traffic at Irish ports (see Chapter 2 for more information).

It is critical that businesses fully understand and familiarise themselves with all new customs and other regulatory (particularly SPS and food safety controls) requirements in order to avoid unnecessary delay. Further information is set out in Chapter 2.

### 1.4.2. Traffic Management – Dublin

Brexit-related traffic congestion in Dublin Port has the potential to impact on adjacent roads, the Port Tunnel, and the motorway system. A Traffic Management Group was established to put in place a contingency plan in advance of a possible no deal Brexit in 2019. This Plan is being updated to reflect developments since. The Plan will set out the roles of the various agencies, the associated communications strategy and operational plan outlining the options and actions required to mitigate impacts on the road network. When finalised, details of the Plan will be published and notified to stakeholders.

### 1.4.3. Passenger Flows through Irish Ports and Airports

In line with the Common Travel Area, there will not be any change in the way Irish and UK citizens travel between the UK and Ireland respectively. When the UK becomes a third country, it is possible that a Duty Free and VAT Retail Export Scheme may also operate between Ireland and the UK (excluding Northern Ireland). The 2020 Brexit Omnibus Bill includes a number of measures relating to duty free sales and the application of any VAT Retail Export Scheme to UK Residents. Further information on the Bill can be found at Section 1.5.

#### **Government will:**

- Complete the construction of new facilities in Dublin Port and Rosslare Europort.
- Continue its outreach to stakeholders to provide information on new facilities, layouts and procedures being implemented in our ports and airports, and in relation to traffic management.
- Assist traders in preparing for the new formalities that will apply (see Chapter 2).
- Ensure border control posts are staffed sufficiently to meet Brexit challenges.
- Finalise the upgrade of IT systems to enhance operations and traffic flows.

- Continue to refine and test the robustness of systems and procedures.
- Update its existing traffic management and communication plans for the new arrangements at Dublin Port.

#### **Businesses should now:**

- Avail of opportunities to engage with the state agencies to understand the changes that will arise at our ports and airports.
- Follow the advice outlined in Chapter 2 Trade in goods.
- Businesses moving live animals, plants and products of animal and plant origin (including wood and wood products) between Ireland and the UK, or to other EU Member States via the UK landbridge should as soon as possible do the following:
  - Register for an Economic Operators' Registration Identification (EORI) number with [Revenue](#);
  - Register with DAFM at [brexitregistration@agriculture.gov.ie](mailto:brexitregistration@agriculture.gov.ie); DAFM/HSE may need to register you with the EU TRACES system;
  - Ensure that you are familiar with the specific requirements available on the relevant state agency website on import controls in general and for [import of animals and animal products](#), [import and export of plants and plant products](#), [import of food of non-animal origin](#), and [import controls](#);
  - Contact the HSE [Environmental Health Service](#) if you have queries about the movement of food of non-animal origin into or out of UK;
  - Ensure that you and your suppliers use ISPM 15-compliant wood packaging material e.g. wood pallets; information is available on the DAFM [website](#);
  - Ensure that you are aware of the UK certification requirements for products that you export. These are subject to change but details are available from the UK Government at [www.gov.uk](http://www.gov.uk); and
  - Talk to your suppliers, logistics agents and customers and ensure that everyone in the supply chain knows their role and responsibilities.

#### **Citizens should now:**

- Continue to plan their journeys as normal as there will be no additional documentation required for passenger travel within the Common Travel Area.

## **1.5. Legislation**

The Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019 (Brexit Omnibus Act) was enacted on 17 March 2019 as part of our preparations for a possible no deal Brexit in 2019. Many of the provisions of the 2019 Act were not commenced because the Withdrawal Agreement was ultimately concluded and entered into force.

To underpin the required readiness measures at the end of the transition period further legislation is required. The Government, on 29 May 2020, approved the preparation of a scheme for a new Brexit Omnibus Bill. The General Scheme of the Bill has now been published and can be accessed on the Department of Foreign Affairs' website. Work is underway across Departments on the detailed drafting of the Bill which will be brought before the Oireachtas later in the Autumn.

The overarching aim of the provisions is to address the wide range of complex issues that could arise post transition and seek to protect citizens and consumers, facilitate the sound functioning of key sectors, and ensure our businesses are not disadvantaged. The Bill will also support aspects of the Common Travel Area and North-South cooperation.

**Table 1. Parts of the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Bill 2020**

Part	Outline
1	Preliminary and General (Minister for Foreign Affairs and Trade)
2	Healthcare Arrangements (Minister for Health)
3	Reimbursement of medical expenses (Minister for Health)
4	Amendments to Companies Act 2014 (Tánaiste and Minister for Business, Enterprise and Innovation)
5	Amendment to Section 10(2) of the Employment Permits Act 2006 (Tánaiste and Minister for Business, Enterprise and Innovation)
6	Arrangements in relation to Fluorinated Greenhouse Gases (Minister for Communications, Climate Action and Environment)
7	Amendment of Student Support Act 2011 (Minister for Further and Higher Education, Research, Innovation and Science)
8	Taxation (Minister for Finance)
9	Financial Services: Settlement Finality (Minister for Finance)
10	Financial Services: Amendment to the European Union (Insurance and Reinsurance) Regulations 2015 and the European Union (Insurance Distribution) Regulations 2018 (Minister for Finance)
11	Amendment of Customs Act 2015 (Minister for Finance)
12	Amendment of Harbours Act 1996 (Minister for Transport, Tourism and Sport)
13	Third Country Bus Services (Minister for Transport, Tourism and Sport)
14	Amendment of Social Welfare Consolidation Act 2005 (Minister for Employment Affairs and Social Protection)
15	Amendment of Protection of Employees (Employers' Insolvency) Act 1984 (Minister for Employment Affairs and Social Protection)
16	Amendment of Extradition Act 1965 (Minister for Justice and Equality)
17	Amendment of the Immigration Act 2004 (Minister for Justice and Equality)
18	Amendment of the International Protection Act 2015 (Minister for Justice and Equality)
19	Amendment of Childcare Support Act 2018 (Minister for Children and Youth Affairs)

**Government will:**

- Seek the timely passage of the legislation through the Oireachtas.

- Continue to screen for any additional emerging issues that may require a legislative response, including those arising from any possible EU-UK Future Partnership Agreement.
- Prepare additional relevant secondary legislation, required in advance of the end of the transition period on 1 January 2021.

## 1.6. EU Brexit Readiness and Contingency Planning

Work at EU level to prepare for Brexit and provide advice to businesses and citizens has been a key factor in complementing readiness work across Government in areas where competence rests at EU level or where there is benefit in coordinating the national responses of individual Member States.

The European Commission has published 7 Communications on Brexit readiness and contingency planning. The most recent such [Communication](#) on 'Getting Ready for Changes' was published on 9 July. This provides an overview of the main areas of change that will take place at the end of the transition period regardless of the outcome of the ongoing EU-UK negotiations. It provides a useful complement to this Action Plan.

In July, at the Summit on the EU Multi-Annual Financial Framework and the COVID-19 Recovery Instrument, EU leaders agreed to make €5 billion available to a special Brexit Adjustment Reserve to counter the adverse consequences of Brexit on the most affected Member States and sectors. As one of the Member States most impacted by Brexit, Ireland is working with the Commission to ensure Irish businesses and sectors benefit from the Reserve, to the maximum extent possible. The Commission will make a legislative proposal for the new reserve in November 2020.

### 1.6.1. EU Readiness Notices

The European Commission is updating its 102 sector-specific [Readiness Notices](#) to help stakeholders to prepare for the end of the transition period. The Commission intends these readiness notices as an important source of information for stakeholders and public administrations about changes that need to be made before the end of the transition period. They cover a wide range of areas including, for example, air transport, the movement of animals, customs, data protection, waste, fluorinated greenhouse gases, road transport, and VAT on goods and services. In particular, the revised notices provide advice on the impact of the Protocol on Ireland and Northern Ireland. Links to specific Commission notices are provided where relevant throughout this Action Plan.

### 1.6.2. EU Contingency Measures

As part of its no deal Brexit planning work, the Commission published a number of Communications on its approach to preparing for the UK's withdrawal. These Communications detailed the state of play of EU preparations, and a number of EU legislative contingency measures were also adopted. These contingency measures were temporary in nature, and were intended to mitigate the worst impacts of a no deal Brexit. The entry into force of the Withdrawal Agreement ensures that a number of the earlier contingency measures will no

longer be necessary while the Commission has made clear that stakeholders should take advantage of the extra time provided by the transition period to ensure they have taken all the necessary steps to prepare. Substantive discussions on possible contingency measures with the European Commission and other Member States will likely not take place until later in 2020. Contingencies for the end of the transition period can be expected to be limited in scope and will not maintain the status quo.

**Government will:**

- Work with our EU partners, to continue to ensure EU readiness and contingency planning addresses the needs of businesses and citizens.
- Remain actively engaged in promoting Ireland's interests in relation to the Brexit Adjustment Reserve.

**Businesses and stakeholders should now:**

- Review any relevant European Commission readiness notices, and take the necessary action ahead of the end of the transition period. Where stakeholders need further guidance, they can also consult the [Government website](#).

## 2. Trade in Goods

### 2.1. Trade in Goods

From 1 January, 2021, regardless of the outcome of the ongoing negotiations, the UK will no longer be part of the EU's Single Market and Customs Union. This means any business that moves goods from, to or through the UK will be subject to a range of new customs formalities, SPS checks and other regulatory requirements, that do not apply in any form today to such trade.

The main elements of these changes are set out below but it is vital that businesses, no matter how small, take steps to understand the impacts any new rules or processes will have on your operations. Failure to engage with and implement these new requirements will prevent you from trading with the UK or could lead to significant delays in moving goods from, to or across the UK from 1 January next.

It is also important to note that these changes will not apply with respect to trade in goods between Ireland and Northern Ireland where the Protocol on Ireland and Northern Ireland will apply from the end of the transition period, regardless of the outcome of the ongoing EU-UK negotiations. Under the Protocol, the Union Customs Code will continue to apply to and in Northern Ireland. Unless otherwise stated, references to imports from or exports to the UK in this section should be read as excluding trade with Northern Ireland.

The UK government has published plans for a new range of checks and controls. Information sources on these requirements can be found in Section 2.1.8 below.

#### 2.1.1. Customs Processes for imports from, and exports to, Great Britain<sup>2</sup>

From 1 January 2021, all goods imported into Ireland from Great Britain or exported from Ireland to Great Britain will be subject to customs processes. The critical first step in terms of Brexit readiness is to register for an EORI (Economic Operators Registration Identification) number. Revenue has written to over 100,000 companies since 2019 including over 57,000 in July 2020 who traded with the UK but had not yet registered for an EORI number. Over 67,000 businesses now have an EORI number (these businesses account for 96.4% of the value of exports to the UK in 2019 and 93.3% of the value of imports).

Once a business has an EORI number it will need to decide if it plans to do the customs work itself or to engage a customs agent. If doing the customs work in-house, the business will need the necessary software and be able to connect to Revenue's customs systems. More detail on electronic customs systems and information on the technical requirements for customs is available on [Revenue's website](#).

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<sup>2</sup> Goods transiting the UK via the Landbridge will also be subject to new procedures which are dealt with separately in Section 2.2

A business planning on undertaking this work in-house may be eligible for government support. The July Jobs Stimulus made a €20 million Brexit package available including 'Ready for Customs' grants for businesses involved in exporting and importing with the UK to put in place the necessary internal arrangements, staffing, software, and IT systems. The Governments Clear Customs Online scheme, delivered in partnership with industry and fully subsidised, covers a range of customs and SPS requirements. The programme is open for applications from September on the [Skillnet Ireland website](#) and is delivered primarily through an online platform, thus reducing disruption for businesses. Local Enterprise Offices will undertake a further round of their 'Prepare for Customs' Training programmes with information available on the [Local Enterprise Office website](#), and Enterprise Ireland also provide a Customs Insights Course, which is available via their '[Prepare for Brexit](#)' website. Bord Bia's Customs Readiness Programme and bespoke Mentoring Programme is available to upskill food and drinks manufacturers, and further advisory guidance is also outlined in [Bord Bia's Brexit Action Plan](#).

Certain businesses may wish to consider becoming an Authorised Economic Operator (AEO). This authorisation recognises reliable operators as 'trusted traders' and can offer various benefits. Additionally, there are some [simplified customs procedures](#) that allow businesses to import goods and to perform customs formalities more easily. This includes the facility to defer payment of import charges or claim total or partial relief from import charges. You can find further information on how to apply for these authorisations on the [Revenue website](#).

### 2.1.2. Supply Chain and Origin of Goods

From the end of the transition period, and without prejudice to any arrangements that may be put in place in an EU-UK future partnership agreement, UK (including Northern Ireland) products or materials will no longer be considered as EU originating for the purposes of international trade.

Before 1 January, 2021, it is important that a business understands where its goods originate, the value of the goods, the customs classification code and invoicing currency. In considering the origin of goods, it is necessary to review both the material inputs and processing operations.

The country of origin of goods is a factor in determining the amount of duty payable and must be proven for goods to benefit from preferential treatment. Goods imported from the UK that do not meet origin requirements will be liable for customs duties even if the EU and UK agree a zero tariff, zero quota EU-UK trade agreement.

The change in status of UK origin will also impact Irish businesses who use UK inputs when availing of the benefits of EU FTAs with other FTA partner countries. Irish exporters should review and, if necessary, adjust their supply chains so that products meet the thresholds required to avail of preferential rates under EU Free Trade Agreements with non-EU countries. This may include countries that have concluded an FTA with the UK, depending on the terms of that agreement. Furthermore, to maintain preferential originating status, goods will also have to meet any direct transport/non-alteration provisions (i.e. the goods must travel directly

between the countries party to the FTA or be under customs control if they transit through a third country). Further details are available [on Revenue's website](#).

### 2.1.3. Import Duties (Customs Duty, VAT and Excise)

Consideration is required on the impact that import duties may have on your cash flow. You can register with ROS (Revenue's Online Service) in order to lodge funds into your customs account and also to apply for deferred payments until the month following import. See [Revenue's website](#) for further information.

VAT will be chargeable on goods imported into Ireland from the UK while exporters must be able to prove that the goods left the Union in order to apply the zero rate of VAT applicable to exports. If a business uses any EU VAT simplifications such as triangulation or self-billing, these will no longer be available where part of the transaction occurs in the UK. Similarly, the European VAT Refund (EVR) system will no longer be available to reclaim VAT expended or refund VAT charged in the UK.

In order to address the significant impact these VAT changes will have on businesses Part 8 of the 2020 Brexit Omnibus Bill provides for the introduction of postponed accounting for VAT for most VAT registered companies. Under the proposed system, importers will not pay import VAT at the point of entry but will instead account for it through their bi-monthly VAT return. Revenue will be granted powers to remove this facility from traders that pose a risk to Revenue. The VAT treatment of supplies of goods to Northern Ireland after the end of the transition period will not change.

Once the UK becomes a third country at the end of the transition period, excise duty will be incurred when excisable goods such as alcoholic beverages or tobacco are imported into the EU from the UK. As a third country, a Duty Free and VAT Retail Export Scheme may also operate between Ireland and the UK (excluding Northern Ireland). The 2020 Brexit Omnibus Bill includes a number of measures relating to duty free sales and the application of any VAT Retail Export Scheme to UK Residents. Further information on the 2020 Brexit Omnibus Bill can be found at Section 1.5.

### 2.1.4. Logistics

Brexit may also impact the logistics model used by a business. Businesses, including haulage and logistic companies, should be familiar with all documentation that will be required for moving goods between Ireland and Great Britain from the end of the transition period, and should engage immediately with their logistics provider to that end. Hauliers will not be able to board ferries to and from Great Britain from 1 January 2021 unless all documentation has been completed in advance and properly presented.

### 2.1.5. EU Single Market Accreditations, Certifications and Market Surveillance for Goods/Products

From 1 January 2021, UK notified bodies will no longer be authorised to certify the compliance of products with EU rules and standards in respect of specific regulatory controls, public safety

and health. For businesses that currently rely on UK Notified Bodies for conformity assessment certificates, it is vital to source an alternative approved Notified Body established in the EU. This may involve transferring existing certificates to a Notified Body in another EU Member State or obtaining new ones altogether. The Government acknowledges that many businesses have already taken the necessary steps to address this issue. Companies that source products, requiring EU certification, from the UK should engage with their EU-based Notified Bodies. The [European Commission's NANDO website](#) also provides a list of designated EU Notified Bodies as well as a list of [Irish-based Notified Bodies](#).

Importers of products/ingredients that require organic certification should ensure that the certifying body of the UK product has been recognised by the EU Commission. Companies exporting to the UK should check [the UK Government website](#) and the information in the "[UK Product Safety and Metrology Guidance in a 'no deal' Brexit](#)".

Other impacts in this area that businesses may wish to consider include requirements to register products on EU databases; requirements to be established in the EU (which will no longer include the UK) and requirements relating to the marking and labelling of goods.

In relation to industrial products (including construction products), manufacturers, distributors, importers and authorised representatives must comply with their obligations and responsibilities under EU product legislation when placing a product on the EU market. For example, an economic operator established in the EU who, prior to the end of the transition period, was considered as an EU distributor of products received from the UK will become an importer for the purposes of EU product legislation in relation to such products as of the end of the transition period. This operator will have to comply with the more stringent obligations applicable to an importer.

A number of state agencies undertake an important market surveillance role to ensure products are designed, manufactured and monitored in accordance with EU law and can provide advice in relevant sectors. This includes agencies such as: The [Health and Safety Authority](#) (HSA), the [Competition and Consumer Protection Commission](#) (CCPC), the [National Standards Authority of Ireland](#) (NSAI), the [Environmental Protection Agency](#) (EPA), the [Sustainable Energy Authority of Ireland](#) (SEAI), and the Building Control Authorities and [National Building Control Office](#) (NBCO). Further information on market surveillance is available in the Government's [Market Surveillance Plan for Ireland](#) (2019).

### 2.1.6. Customs Roll-On Roll-Off Service

Revenue has developed the Customs Roll-On Roll-Off Service, accessible via the Revenue website, which provides three functions that facilitate the flow of commercial vehicles into and out of Irish ports and supports the just-in-time business model preferred by many businesses. The functions are:

- **Pre-Boarding Notification** – in order to move goods quickly through Irish ports customs declarations should be made in advance of arrival at the port of departure in the UK. The details of customs declarations for all goods to be carried on a vehicle/truck need to be recorded in the Pre-Boarding Notification (PBN). The PBN is a virtual envelope that links

together the details of all of the goods being carried on a vehicle/truck. This enables customs to provide one single instruction to be followed by the driver on arrival at an Irish port, regardless of the number of consignments on board the vehicle, ensuring speedy and accurate channelling of a vehicle/truck through the port.

- **Channel Look-Up** – provides information on whether a vehicle can directly exit the port or if the goods need to be brought to customs for checking. This information will be made available via the Customs RoRo Service 30 minutes prior to arrival of the ferry into Ireland and can be accessed by anyone in the supply chain. This will facilitate the efficient flow of traffic through our ports. It will also assist business from a planning perspective knowing which vehicles and consignments are on their way out of the port.
- **Parking Self Check-In** – drivers whose vehicles have been called for a physical inspection will be able to remain in their vehicle and inform Revenue that the goods are available for inspection using this function. When an examination bay becomes available the driver will receive a text message advising him/her where to attend for inspection. This will minimise the need for face to face interaction between the driver and Revenue staff and speed up procedures overall.

Businesses will need to consider who will complete the Pre-Boarding Notification, this may or may not be the same person that lodges the customs declarations. A business will need to consult with its logistics provider to determine what will work best, having regard to the business model.

### 2.1.7. Importing or Exporting Animals, Plants, and Products of Animal and Non-animal Origin.

If you want to import or export animals, plants, or products of animal (including fish) or plant origin from or to the UK (excluding NI) from 1 January 2021 you must be registered with the Department of Agriculture, Food and the Marine. Furthermore, importers will also need to be registered on TRACES (an EU Commission system for the electronic completion of documentation required for imports of certain consignments from third countries).

Further information on the registration processes, and more generally in relation to importing and exporting animals, plants, and products of animal and plant origin (including fish) from or to the United Kingdom (excluding NI) from 1 January 2021 can be found on the [Department of Agriculture, Food and the Marine website](#). You should contact [brexitregistration@agriculture.gov.ie](mailto:brexitregistration@agriculture.gov.ie) in relation to queries regarding registration with DAFM and TRACES.

The trade of certain seafood products is also subject to additional requirements – more information on this can be found on the [Sea-Fisheries Protection Authority's website](#).

You may also need to register with/notify the [Environmental Health Service \(EHS\) of the HSE](#) in relation to the import and export of food products of non-animal origin. If an export certificate is required for foods of non-animal origin or a food business wishes to notify the HSE, this facility is available through the [EHS online services](#).

For queries in relation to export certificates for foods of non-animal origin, please contact [exportcertificates@hse.ie](mailto:exportcertificates@hse.ie). For queries in relation to import controls, please contact [importcontroldublin@hse.ie](mailto:importcontroldublin@hse.ie) or [importcontrolrosslare@hse.ie](mailto:importcontrolrosslare@hse.ie) as appropriate. For all high-risk food of non-animal origin, importers will need to register on TRACES.

### 2.1.8. New UK checks and controls

On 13 July 2020, the UK Government published its [Border Operating Model](#), outlining plans for the introduction of border controls on exports to Great Britain from the EU. These plans indicate that controls will be implemented in three phases, from 1 January 2021 and with full controls implemented by July 2021. In addition to outlining the various elements that come on line in each phase, the paper also provides details of the models that will be used at border locations, various IT platforms for the RoRo Freight sector such as the new Goods Vehicle Movement Services and the Smart Freight System, as well as details for moving excisable goods and VAT.

It is important that businesses trading with Great Britain, or using the landbridge across Great Britain, make themselves aware of their responsibilities in relation to UK customs and regulatory checks and controls. In particular, it will be necessary to be aware of the introduction of controls on a phased basis in January, April and July.

Because of the Protocol on Ireland and Northern Ireland separate arrangements apply on the island of Ireland and no new checks or controls will apply to goods moving between Ireland and Northern Ireland in either direction.

### 2.1.9 Trade in Goods - Actions

This section should be read in conjunction with the advice on business supports in Section 1.3 and with the information in Section 1.2 on Government communications and stakeholder outreach.

#### **Government will:**

- Ensure adequate staffing, IT and physical infrastructure to effectively manage the new checks and controls required on East-West trade because of Brexit.
- Intensify our outreach to traders and sectoral stakeholders to raise awareness of the range of customs and regulatory issues arising as a result of the UK leaving the EU Single Market and Customs Union. Targeted communications campaigns from September will highlight new customs and regulatory requirements, and associated supports.
- Promote the [registering for an EORI number](#) as a first step in addressing the new customs and regulatory requirements.
- Roll out the Clear Customs Online 2020 training through Skillnet Ireland.
- Continue to engage constructively with the European Commission to explore the full range of State aid flexibilities and supports for sectors impacted by Brexit.
- Work with the Commission to ensure Irish businesses and affected sectors benefit from the €5 billion Brexit Adjustment Reserve, to the maximum extent possible

- Continue to support traders to meet increased customs requirements, including through the roll-out of the €20 million 'Ready for Customs' Brexit package announced as part of the July Jobs Stimulus.

**Furthermore:**

- The Local Enterprise Offices' one day interactive 'Prepare for Customs Workshops' will recommence in September 2020 and will provide businesses with the knowledge and understanding of the potential impacts, formalities and procedures to be adopted when trading with a Third Country.
- Enterprise Ireland will launch the 'Ready for Customs' scheme in early September, alongside a Brexit Readiness Checker tool for businesses.
- Bord Bia will continue to roll out its Customs Readiness Programme and Supply Chain workshops.

### Customs Procedures

**Businesses should now:**

- Register for an EORI (Economic Operators Registration Identification) number through the Revenue website, if you haven't already done so.
- Where appropriate, consider applying for a customs authorisation such as Authorised Economic Operator.
- Give urgent priority to examining your supply chain and decide if you will undertake customs work yourself or if you will use a customs agent.
- If doing this work yourself (i) install the necessary software to enable you to connect to Revenue's IT systems; (ii) familiarise yourself with the process for making import declarations through Revenue's Automated Import System (AIS) (which will be available from November) and /or export declarations which are submitted to the Automated Entry Processing (AEP) System which is now available.
- Avail of the Government's training and financial supports including Clear Customs Online 2020 and the 'Ready for Customs' grant of up to €9,000 including a contribution towards recruitment and related software and IT costs.
- If moving your goods by ferry make preparations to comply with the Pre-Boarding Notification requirements.
- Understand the new checks and controls that will be introduced by the UK Government (see section 2.1.8).
- Consult with your UK/GB suppliers or customers to confirm that they are also aware of and prepared for the changes that will come about when the transition period ends
- In addition, if importing or exporting live animals, plants, or products of animal (including fish) or plant origin, register with the Department of Agriculture, Food and the Marine.

### Supply Chain and Origin of Goods

**Businesses should now:**

- Give urgent priority to examining your supply chains and knowing the origin, customs valuation and commodity codes of the goods you trade.

- If you are a manufacturer using originating and non-originating materials in your processes, make use of accounting segregation where permitted.

### SPS Controls

#### **Businesses should now:**

- Understand the obligations if trading in animals, plants, animal products or plant products subject to SPS controls
- Understand the obligations if trading in fish and fishery products subject to Illegal, unreported and unregulated (IUU) fisheries controls.

### EU Single Market Conformity

#### **Businesses should now:**

- Source an EU-based Notified Body legally designated to carry out conformity assessments. A list of Notified Bodies is available on the European Commission's 'NANDO' website.
- Engage with the NSAI for support and guidance on standards and certification.
- Carry out a risk assessment of your product supply chain to highlight any materials that may be impacted and identify potential alternative certified sources within another Member State.
- Engage with your UK suppliers to satisfy themselves that product supply continuity is resilient and will be maintained.
- Review licensing and compliance requirements and engage with the relevant authorities and notification bodies.
- Importers and suppliers should carry out a risk assessment of their product supply chain to highlight any materials that may no longer be authorised for sale on the Single Market after the end of transition and identify alternatives as necessary.
- Importers, exporters, distributors, manufacturers and authorised representatives for the sale of specific products, including construction products, in the EU should ensure that they hold certificates from an EU Notified Body.
- Entities seeking Notified Body status in Ireland for the purposes of the Construction Products Regulation should apply in the first instance to the Irish National Accreditation Board.

### Other Areas

#### **Businesses should now:**

- Consider the cashflow implications of having to pay import duties (customs duty, VAT and excise).

Engage with your logistics provider to understand the essential information the person who moves your goods will need and when they will need it.

The European Commission's Readiness Notices in relation to Customs and VAT for Goods are available on the Commission website.

The European Commission has also published a wide range of Readiness Notices in relation to animals, plants and SPS, to help stakeholders to prepare for the changes Brexit will bring, including Notices on the [breeding of animals](#), the [transport of live animals](#) and [animal health and welfare](#). These notices are complemented by [further guidance](#) from the Department of Agriculture, Food and the Marine.

The European Commission [Readiness Communication](#) provides guidance on the certification requirements that apply to the sale of products on the EU Single Market. There is also a specific Readiness Notice that provides general readiness guidance in respect of [Industrial Products](#).

## 2.2. UK Landbridge

The UK landbridge refers to the route that connects Ireland to the EU Single Market and wider international markets via the UK's road and ports network. Maintaining the landbridge as an effective route to market has been a key priority of the Government's Brexit planning. [The Irish Marine Development Office](#) estimate that there are approximately 150,000 landbridge movements annually with an estimated value of this trade of €18.2 billion. A significant proportion of goods using the landbridge are agri-food goods, such as fresh fish, with a short shelf life, making the UK landbridge the most viable route to market.

Post-transition, operators will still be able to move goods via the landbridge but the way they use the landbridge will change. The UK's accession to the [Common Transit Convention \(CTC\)](#) is welcome. This allows EU goods to move under transit through the UK without undergoing full customs import and export formalities on entry and exit. However, to avail of the benefits of the CTC, there will be certain new requirements including new paperwork as well as the need for each consignment to have a financial guarantee in place to cover the potential customs duties and other taxes at risk during the movement. In addition, operators should be aware that customs and border controls on wider goods traffic using the same port infrastructure along the landbridge brings the risk of significant delays and increased transit times.

Operators using the UK landbridge will need to be aware of and implement the provisions set out in the UK's [Border Operating Model](#). While some controls under the model will be introduced on a phased basis, traders moving goods using the Common Transit Convention will need to follow all of the transit procedures from 1 January 2021 as these will not be introduced in stages. The UK's goods vehicle movement service (GVMS) will be introduced from January for transit movements.

Ireland has undertaken substantial engagements at political and official level across the EU to ensure that EU goods moving under transit via the landbridge are not subject to additional and unnecessary checks and controls. In particular, we have worked closely with our French, German, Dutch and Belgian counterparts to understand each other's operations and plans post transition. The overarching aim has been to ensure that, once the correct paperwork is in place, the necessary controls are completed, and transit goods will be "green lighted" and permitted to leave ports. To facilitate this, transit declarations will need to be submitted

electronically by traders in advance and the required financial guarantees will also have to be in place. Any checks that are carried out today (such as on live animals) will continue. Ireland supports appropriate checks to ensure the integrity of the Single Market and public health. We will also continue to work with the European Commission and Member States to address SPS challenges that arise in light of the introduction of the new Official Controls Regulation (OCR). The solution currently proposed by the Commission helps to address the concerns arising for Ireland and other Member States. From an Irish perspective, the positive and solution-oriented approach taken by the Commission is very welcome.

As new systems and processes are brought on line in ports across the EU and UK, the risk of queues and delays, some of which may be very substantial in busy ports is high. The Dover-Calais crossing has been identified as a particular bottleneck. It is also possible that Holyhead will experience similar congestion in the initial period after transition ends. In order to benefit from the work done to mitigate delays in EU ports, it will be important to have the appropriate administration work, including the requirement to have a financial guarantee in place. More traders and hauliers with correct paperwork will reduce delays in ports. Traders should also familiarise themselves with any changes underway in ports of transit in the UK and at destinations including Dublin Port and Rosslare Europort.

Traders may also wish to look at direct route options. The process for moving goods directly between Ireland and other EU Member States will not change nor be subject to the new procedures highlighted in this section.

**Government will:**

- Enhance its outreach programme to ensure that businesses, haulage companies and ferry operators are aware of the requirements that will apply to moving goods under transit across the landbridge after the end of the transition period.
- Continue to work with the European Commission and other EU Member States to ensure that the movement of Union goods under the transit procedure avoids unnecessary checks.
- Monitor available capacity on shipping routes to and from Ireland after the end of the transition period to ensure that the needs of the economy are met.
- Continue to engage with our UK counterparts to have clarity on UK processes for consignments transiting the landbridge.

**Businesses should now** do the following to use the UK landbridge efficiently after the transition period:

- Visit [Revenue](#) for further details on the Customs Transit Procedure, the NCTS and to apply to use transit simplifications, including how to become an authorised consignor/consignee.
- Work with your bank or a customs agent/logistics provider to ensure you have the necessary comprehensive [financial guarantee](#) in place.
- Register via the [Department of Agriculture, Food and the Marine \(DAFM\)](#) on the EU's TRACES system if you are moving animals, animal products, hay or straw. More

information is available online from DAFM. More information for traders moving animals or products of animal origin is available on the Department of Agriculture [website](#).

- If not availing of the simplified customs transit procedure, familiarise yourself with the location of the appropriate offices of departure/destination for opening or closing the intra-community transit movement - many offices may not be open 24/7.
- Be aware of any routing and procedural changes within ports.
- Familiarise yourself with new [UK customs and transit requirements](#).
- Compare the expected transit times and compliance costs associated with using the landbridge after the end of the transition period against alternative **direct shipping routes** to EU ports.
- Consider moving, in advance of the end of the transition period, to direct route options for the movement of goods from Ireland to the Continent to avoid potential delays and the new procedures associated with using the UK landbridge.

Operators may also find the following external resources useful: the European Commission lists all [transit offices](#) online; the [French](#), [Dutch](#) and [Belgian](#) authorities have useful Brexit-specific customs and transit resources; and the ports of [Calais](#), [Rotterdam](#) and [Zeebrugge](#) have Brexit resources available online. The [UK Government](#) has also published advice for hauliers.

## 2.3. Agri-Food and Fisheries

The agri-food and fisheries sector is one of the most exposed to the impacts of Brexit. This is due to a number of factors, but primarily its exposure to the UK market and the requirement for sanitary and phytosanitary (SPS) controls to be conducted on movements of animals, plants and products of animal and plant origin between the UK and Ireland from January 2021. The sector is a primary driver of rural and coastal economies, and data shows that rural areas, including the border region, are more exposed to a slowdown in the agri-food sector.

Ireland exported €5.47 billion of agri-food produce to the UK in 2019, which represents 38% of the total Irish agri-food exports in 2019. Our agri-food sectors are highly exposed, particularly the beef sector; 43% of our beef exports in 2019 went to the UK. These are also the sectors that are exposed to the highest potential trade tariffs that could arise in the post-Brexit trading environment if negotiations prove unsuccessful. In such a scenario, in addition to the application by Ireland of the EU's Common External Tariff Regime to UK imports which were worth €4.6 billion in 2019, the UK's Global Tariff Schedule (published in May 2020) would apply to Irish exports to Great Britain. Based on an analysis of 2019 agri-food export data, this would see a total estimated tariff cost of between €1.35 and €1.5 billion. Although all sectors will be impacted, the magnitude of that impact of the UK Global Tariff Schedule will result in beef, dairy, pigmeat, poultry and cereals incurring the highest cost in absolute terms. The reliance of each sector on the UK export market varies with beef the most exposed. Accordingly, the Government strongly supports the European Union's objective to agree a tariff-free and quota-free trading arrangement.

A range of financial and budgetary measures for the agri-food and fisheries sector over the last four years were aimed at enhancing competitiveness and market and product

diversification. These included low cost loan schemes, supports for Bord Bia and Teagasc, direct aid for farmers, capital funding for the food industry, and an intensified series of Ministerial-led trade missions to develop and grow new markets in light of Brexit. Further targeted measures to support businesses and the most-affected sectors will be considered in the context of Budget 2021. Bord Bia provides a range of tailored supports and analysis for the food and drinks sector, including a Customs Readiness programme, supply chain workshops and a bespoke Mentoring Programme. [Bord Bia's Brexit Action Plan](#) provides useful advice and assistance, while further guidance on business supports more generally can be found Section 1.3 of this Action Plan.

Regardless of the outcome of the trade negotiations, change will arise for the Irish agri-food industry from 1 January 2021. The UK's status as a third country brings new customs and regulatory requirements for importers and exporters of agri-food products. As required by EU legislation, new SPS requirements in the form of documentary, identity and physical checks on imports of animals, plants and products of animal (including fish) and plant origin will be applied to trade with Great Britain. While SPS checks are important to ensure food safety and protect consumers, they will also increase the cost of trade and result in delays in the movement of goods, although every effort will be made to ensure the minimum possible disruption to trade flows.

Export certification and other requirements in respect of movement of goods to Great Britain will also arise, and the Irish Government will closely monitor the evolving UK position in this area and ensure necessary contingency measures are in place.

Irish fishing vessels that land directly into ports in Great Britain will be subject to additional IUU requirements from 1 January 2021. Vessels will only be able to land into ports designated by the UK for third country landings and will have to notify the UK competent authorities at least four hours in advance for fresh fish and at least 72 hours in advance for frozen fish. Details of these ports will be made available on [www.gov.uk](http://www.gov.uk).

In addition, and depending on the outcome of negotiations between the EU and UK on an agreement in the area of fisheries, the seafood sector in Ireland could be especially significantly impacted by Brexit. Ireland strongly supports the EU's position on fisheries as set down in the negotiating mandate which calls for the existing reciprocal access conditions, quota shares and the traditional activity of the Union fleet be upheld in respect of fisheries. In line with the Political Declaration, agreed between the EU and the UK, and with the EU mandate, an FTA will only be concluded with an agreement on fisheries.

The Government recognises the importance of agriculture and fisheries, in supporting balanced regional and coastal development and employment. We will continue to work closely with the EU and fellow Member States to identify options for the fishing industry, including a common framework to manage potential tying-up of boats in a situation where no agreement is reached with the UK.

In accordance with the Protocol on Ireland/Northern Ireland, Northern Ireland will remain aligned to a limited set of Union rules, notably related to goods, and the Union Customs Code.

Northern Ireland must fully comply with relevant EU rules and standards, for example on food products and live animals to ensure adherence to SPS and IUU requirements.

**Government will:**

- Work to achieve the best possible outcome for the agri-food sector from the EU-UK negotiations, in the form of continued tariff-free and quota-free access to the UK market, with minimal additional customs and administrative procedures, and minimisation of the risk from UK trade agreements with third countries.
- Work closely with the EU Task Force and other Member States on fisheries to uphold existing reciprocal access conditions, quota shares and the traditional activity of the EU fleet, while ensuring that any fisheries issues are dealt with as part of an overall trade deal.
- Consider further supports and programmes needed to support the agri-food and fishing sector in light of Brexit, including as part of the preparation of Budget 2021.
- Have resources in place to address additional regulatory and certification requirements for Irish-UK trade.
- Engage extensively with the sectors and stakeholders over the coming months, as part of the overall Brexit Communications campaign, to ensure industry is aware of the changes and preparations they need to make to be ready for 1 January 2021.
- Continue to engage constructively with the European Commission to explore the full range of State aid flexibilities and supports for sectors impacted by Brexit.
- Work with the Commission to ensure Irish businesses and affected sectors benefit from the €5 billion Brexit Adjustment Reserve, to the maximum extent possible.
- Work closely with the EU and fellow Member States to identify options for the fishing industry including a common framework to manage potential tying-up of boats, the possible risk of displacement of EU vessels into the Irish EEZ, and short-term and long-term funding for the sector, including through the Brexit Adjustment Reserve, to the maximum extent possible.

**Businesses should now:**

- Review your supply chains;
- Ensure you are prepared for the new requirements for importing and exporting to GB, including in relation to customs, rules of origin, registering for an EORI number, and registering with the Department of Agriculture, Food and the Marine to move animals, plants or animal (including fish) and plant products (including fish) and food of non-animal origin;
- Ensure you are ready for all your regulation, licencing and certification requirements;
- For trade of seafood products, familiarise yourself with the information on [www.sfpa.ie](http://www.sfpa.ie);
- Review your contracts and data management;
- Manage your cash flow, currency and banking; and
- Take advantage of Government Brexit programmes and supports.

The European Commission has published a wide range of sector-specific Readiness Notices to help stakeholders to prepare for the changes that the end of the transition period will bring.

### 2.3.1. Movement of Horses/Equines

EU law has provided a shared framework allowing Ireland, France and the UK to agree a specific arrangement for the movement of registered high-health equine animals; the so-called Tripartite Agreement (TPA). This agreement will lapse at the end of the transition period thereby removing the free movement of high-health horses between Ireland, UK and France. This will bring about significant change for the industry, as extra certification and controls will apply to movement of horses between Ireland and Great Britain.

A successor agreement to the TPA may be agreed in respect of North/South movement of horses if Northern Ireland continues to provide the necessary guarantees on maintaining high-health status, and if the UK can continue to guarantee all other controls are carried out – including on horses coming from Great Britain into Northern Ireland.

In order for movement of equine animals between the UK and the EU to continue after the transition period, the UK will need to be listed by the Commission as a third country eligible to export horses to the EU. After the transition period ends, equine animals entering Ireland from Great Britain may only enter Ireland via an EU Border Control Post (BCP) approved for that species. The BCPs approved for both registered and non-registered horses are Dublin and Shannon airports, Dublin Port and Rosslare Port.

Specific controls for movements from Great Britain to Ireland, including blood testing and residency requirements will also apply, depending on the sanitary group (health status category) the Commission assigns to the UK and the purpose and duration of the equine movement. This categorisation will only be confirmed closer to the date on which the transition period ends.

Equine animals moving to, and through UK, will be subject to UK Government requirements. Customs controls will also apply to equine movements between Ireland and Great Britain.

#### **Government will:**

- Continue to provide guidance to assist operators moving horses between Ireland and the UK ahead of the end of the transition period.

#### **Businesses should now:**

- Prepare for the movement of horses between Ireland and Great Britain, or between Ireland and another EU Member State transiting via the UK landbridge, to take place in accordance with EU customs procedures.
- Prepare to route horses moving from Great Britain to Ireland through one of the Border Control Posts designated for the entry of equines, at Dublin Port, Rosslare Europort, Dublin Airport or Shannon Airport.

- Prepare for horses moving from Great Britain to Ireland to undergo new documentary checks, identity checks and physical health checks.
- Prepare for horses moving from Ireland to the UK to do so in line with [UK Government requirements](#).
- Breeders with horses registered only in UK breeding books should consider whether also to register these horses in the relevant breeding book or register in Ireland.

**Individuals should now:**

- Contact the Department of Agriculture, Food and the Marine to ensure that transporters for horses comply with the relevant authorisations and certificates.

The European Commission has published sector-specific Readiness Notices on the [breeding of animals](#), the [transport of live animals](#) and [animal health and welfare](#). This guidance is complemented by further [guidance](#) from the Department of Agriculture, Food and the Marine.

### 2.3.2. Non-commercial movement of pets

Non-commercial pet movements refer to dogs, cats and ferrets travelling accompanied by their owner. When the transition period ends the rules on non-commercial pet movements between Ireland and Great Britain will change. The nature of these changes are not yet confirmed and may not be decided until close to the end of the transition period. Depending on the final shape of these changes, there is a risk of significant disruption to those bringing pets from Great Britain to Ireland, including potential delays or quarantines of up to four months. Once requirements have been clarified, the Government will engage further with stakeholders to ensure they are aware of the changes.

The Protocol on Ireland and Northern Ireland ensures that pet movements between Ireland and Northern Ireland will continue on the same basis as they do today.

Information on the requirements for bringing a pet dog, cat or ferret from the UK to Ireland can be found on the [website](#) of the Department of Agriculture, Food and the Marine.

Anyone wishing to bring a pet dog, cat or ferret from Ireland to the UK should check the [UK Government advice on pet movement](#) between the UK and the EU.

**Government will:**

- Continue to provide, and update, guidance to assist pet owners planning to move pets between Ireland and Great Britain.
- Continue to provide, and update guidance for veterinary practitioners assisting pet owners in their preparations for travel.

**Individuals should now:**

- Prepare to route pets entering Ireland from Great Britain after the end of the transition period through a designated Travellers' Point of Entry (TPOE) so that compliance checks can be made. Dublin Port, Rosslare Europort, Ringaskiddy Port, Dublin Airport, Cork Airport and Shannon Airport will all be listed as TPOEs by 1 January 2021.
- Prepare for pets moving from Great Britain to Ireland to require, at a minimum, a pet passport, a rabies vaccination, micro-chipping and treatment for tapeworm for any travel after 1 January 2021. Pet owners should speak to a veterinarian at least four months before any pet travel from Great Britain to Ireland to ensure that the requirements for travel are met.
- Prepare for pets moving to Great Britain and returning to Ireland after the transition period by arranging with their veterinary practitioner for their pet to have the rabies vaccination blood sample and test before travelling to Great Britain, to avoid the 3 month wait period required if the blood sample is taken in GB.
- Review updated UK Government requirements ahead of any movement of pets to Great Britain from Ireland.

The European Commission has published a Notice on [Travelling](#) which contains detailed guidance on pet travel.

### 2.3.3. Supply of Veterinary Medicine Products (VMP)

Similar to the situation with human medicines the sale and supply of veterinary medicines is carefully regulated to ensure animal safety and welfare.

Post-transition, the UK will no longer participate in the EU system for the regulation of veterinary medicines, therefore it is possible that a limited number of veterinary medicines currently manufactured, quality controlled or batch released in the UK may no longer be made available for sale in Ireland for commercial reasons.

The Government and the Health Products Regulatory Authority (HPRA) have continued to engage with industry manufacturers, marketing authorisation holders, wholesale distributors, farming and veterinary stakeholders over the past two years to ensure a stable supply of veterinary medicines post-Brexit.

**Government will:**

- Conduct updated exercises in Q3/Q4 2020 to seek further assurance on veterinary medicines used in Ireland and identify potential vulnerabilities.
- Review the impact COVID-19 has had, and will have on the ability to maintain buffer stocks of medicines.
- Continue to engage through the recently established VMP Shortages Protocol to identify any potential veterinary medicinal shortages.
- Engage and collaborate with industry, the HPRA and the Veterinary Council of Ireland on mitigation measures such as alternative sources, alternative transport routes, and alternative medicines or treatment regimes.

**Businesses should now:**

- Ensure that the regulatory authorisation or product certifications required for specific veterinary medicines are transferred to EU regulatory authorities or notified bodies.
- Prepare for new customs and regulatory procedures, including batch release testing of medicines produced in the UK, to apply to the import of veterinary medicines from the UK.
- Ensure that product labelling for products manufactured in the UK conforms with EU law.

**Individual animal owners, veterinary practices, and pharmacies should now**

- Continue to fill prescriptions as normal so as not to disrupt existing stock levels and hamper the supply of veterinary medicines and medical devices.

The European Commission has published a Readiness Notice on [Medicinal Products \(including Veterinary\)](#) to help stakeholders prepare for the changes from the end of the transition period.

## 2.4. Retail Trade (including Online Retail)

The introduction of new import and export processes along with enhanced checks and controls on trade between the EU and UK may lead to disruption in the supply chains of Irish-based retail businesses. Substantial Brexit preparations were undertaken by these firms in 2019. Further work on understanding and strengthening supply chains also took place in response to the COVID-19 crisis. As substantial changes will take place for this sector regardless of the outcome of the EU-UK future partnership negotiations, it is important that these preparations are intensified to mitigate disruption to supply chains for essential goods due to lack of business readiness, and/or congestion at ports.

The Government will continue to work closely with the Retail Forum and with stakeholders in the grocery retail and distribution sector, to ensure that preparations are being undertaken by businesses to manage potential impacts on supply chains from the end of the transition period, so as to minimise risk of disruption.

### Online Retail

While e-commerce flows may well continue after the end of the transition period, the operating environment for online retail will change, including for consumers buying from UK traders operating from/through websites in the UK.

Consumers should be aware that from 1 January 2021 purchases from or through websites in the UK will incur additional import charges, duty and VAT, just as for any other third country. Administrative costs of export and re-import declarations in relation to returns for retailers will arise. Products of animals or plants subject to SPS checks will have to undergo such checks and fees may be payable. In certain instances, EU consumer protection legislation may no longer apply to or in respect of the UK, removing the legally enforceable guarantees currently

available in EU law to both retailers and consumers. The Competition and Consumer Protection Commission (CCPC) website has extensive information for consumers and businesses. It also sets out the [changes to consumer rights](#) for those purchasing from the UK including through shopping online. It also has information on extra taxes and charges consumers may need to pay when ordering online from a country outside the EU.

**Government will:**

- Continue to engage with sectoral and representative groups on readiness issues and to communicate to them the supports that are available. It will also continue to provide updated information to consumers about how their rights may be affected at the end of the transition period.
- Continue to bring together relevant Government Departments, State Agencies and industry representatives through the Retail Forum, who will engage on key readiness and contingency planning issues, including in relation to the grocery and retail distribution sector.
- Through Bord Bia, Enterprise Ireland, Údarás na Gaeltachta, and the Local Enterprise Offices continue to work with Irish businesses that supply into the UK retail market to ensure they are undertaking appropriate preparations.
- As part of its overarching Brexit communications strategy, the CCPC will run a further public awareness campaign on the potential changes to consumer rights as a result of Brexit. The CCPC and other stakeholders will also work to inform consumers regarding customs requirements that may apply to online purchases from the UK.

**Businesses should now:**

- Intensify preparations for the changes that will occur on 1 January 2021.
- Prepare for new customs arrangements and ensure you register with the relevant authorities.
- Ensure that your supply chain partners are prepared for new customs arrangements.
- Consider applying for the Call 2 COVID-19 Online Retail Scheme, which supports indigenous Irish retailers to sustain their business through the crisis and into the future, by the closing date of 28 September 2020.
- Continue to engage with stakeholder outreach delivered via the relevant Government Departments and State Agencies as a means of underpinning informed and appropriate decisions.
- Familiarise yourself with the relevant supports available.

**Individuals should now:**

- Understand the implications (including additional costs, delivery issues, after sales complaints, withdrawal rights and refunds) of making online purchases after the end of the transition period from traders whose operations are based in the UK.
- Familiarise yourself with how your consumer rights may be affected by the end of the transition period, including through the information available on the [CCPC website](#).

The **European Commission** has published a **Readiness Notice on Consumer Protection** providing guidance on how consumers' rights will be affected by the end of the transition period.

## 2.5. Supply of Medicines and Medical Devices

The Department of Health is working closely with the Health Service Executive (HSE), and the Health Products Regulatory Authority (HPRA), along with stakeholders throughout the supply chain, at national and EU level to ensure that regulatory issues and any potential supply issues arising from Brexit are addressed, in so far as is possible, to protect the continuity of supply of medicines and medical devices.

The Government will also continue to work with the European Commission and relevant stakeholders to ensure that patients in Ireland will continue to have access to high quality, safe and effective treatments.

### **Medicines**

As a result of measures undertaken at industry, national and EU level, Brexit is not expected to have any immediate impact on the supply of medicines. Any emerging supply issues, due to disruption at ports, for example, will, in the first instance, be dealt with from existing supplies held within the domestic supply chain. There are already additional stocks of medicines routinely built into the Irish medicine supply chain, which is different to the wholesaling model in the UK. Through collaborative engagement with medicines manufacturers and wholesalers, they have assured us that they are confident that they will have sufficient stocks to bridge any initial issues at ports, should they occur.

Medicine shortages do arise from time to time and the Irish health sector has an established national, multi-stakeholder, Medicine Shortages Framework in place to prevent and react to any potential medicine supply issues in Ireland. This multi-stakeholder mechanism will be used to address any potential medicine supply issues that may emerge.

Nonetheless, given the size of the Irish market, Brexit may cause those with a small share of a particular medicine market to consider the ongoing viability of supply to Ireland. However, as a result of the medicines criticality assessment exercises carried out in 2019, there is no evidence to suggest that any products that may be affected would be likely to be critical to continuity of care as there are, and will be, alternative suppliers or therapeutic alternatives available.

A further criticality assessment exercise will begin in October to refresh our assessment of the supply of medicines in the context of the ongoing COVID-19 pandemic. All available measures will be taken to ensure continuity of treatment for patients in Ireland.

### **Medical Devices**

Manufacturers with medical devices that are currently certified by UK notified bodies but placed on the EU market, need to transfer certificates to an EU27 notified body in advance of the end of the transition period. While one of the key issues regarding Brexit preparedness for medical devices previously was the relocation of UK notified bodies to the EU post-Brexit,

significant progress has been achieved in this regard in recent months, with the final remaining UK notified body of key concern now accredited in Belgium, and it is understood that the transfer of certificates has progressed significantly.

A refresh of the criticality assessment exercises carried out in 2019 by the Department of Health, the HSE, and the HPRA to identify and assess any issues which may affect the supply of medical devices to Ireland after the end of the transition period, including regulatory issues, will be carried out in advance of the end of the transition period. As with the work on medicines, this refresh will also include an assessment of the impact of COVID-19 on the supply of medical devices.

**Government will:**

- Refresh criticality assessment exercises before the end of the transition period, to seek further assurance on medicines and medical devices used in Ireland and identify potential vulnerabilities.
- Review the impact COVID-19 has had, and will have on buffer stocks of medicines and medical devices and further develop contingency measures where necessary to ensure continuity of treatment for patients in Ireland.
- Engage through the established national multi-stakeholder Medicines Shortages Framework to seek to address any supply issues that do arise.
- Engage with industry (including marketing authorisation holders, wholesalers and pharmacists) and relevant clinical leads on mitigation measures such as alternative sources, alternative transport routes, and alternative medicines or treatment regimens to ensure continuity of treatment to patients in Ireland.
- Continue to work with the European Commission on the issue of the supply of medicines post-Brexit.

**Businesses should now:**

- Put in place necessary mitigation measures to ensure continuity of supply of medicines and medical devices. This should include reviewing stock levels and mapping supply routes to identify and resolve outstanding Brexit exposure issues.
- Complete remaining necessary regulatory changes to ensure that all medicines and medical devices on the Irish market meet EU regulatory requirements in advance of the end of the transition period including relocation of batch release and QC testing sites of medicines from the UK to EU/EEA and transfer of medical device certificates to EU27 notified bodies.

**Individual patients, hospitals, and pharmacies should:**

- Not order extra quantities of medicines and doctors should not issue additional prescriptions. Doing so could disrupt existing stock levels and hamper the supply of medicines for other patients. Patients should continue to fill their prescriptions as normal. Any such actions would cause greater disruption to the supply chain.

The European Commission has published a Readiness Notice to help stakeholders in the area of medicines and medical devices to prepare for the end of the transition period.

## 3. Connectivity, Transport & Travel

### 3.1. Connectivity

Given Ireland's unique geographic position, securing effective connectivity between Ireland, the UK and the rest of the EU has been a key priority of the Government's Brexit planning. Key aspects relating to connectivity, including in areas such as aviation and road haulage remain subject to the ongoing negotiations between the EU and UK. However, whatever the outcome of the current negotiations, there will be changes which business and individuals must prepare for.

The following section outlines the implications of the UK's departure from the EU for transport and travel.

#### 3.1.1. Aviation

##### ***Air Connectivity***

EU-UK negotiations on the future relationship include a range of issues in the aviation sector including air access between the EU and the UK and aviation safety. However, key issues relating to aviation remain to be agreed between the EU and UK. The outcome of the negotiations will determine the level of access that will be allowed from 1 January 2021. However, even if an agreement is reached, it will not provide for the same level of access as is currently available.

Should the negotiations fail to conclude successfully, or should the EU's ambitions in the area of aviation fail to be realised, there are limited internationally agreed fall backs in the area of aviation connectivity. In that scenario, Ireland will engage with the European Commission on the possibility of an EU Contingency Regulation to facilitate an appropriate level of aviation connectivity with the UK from the end of the transition period.

##### ***Airline Ownership and Control***

Under EU law, air operators must fulfil certain ownership and control (O&C) criteria in order to be classified as an EU air carrier, i.e. EU airlines must be over 50% owned and controlled by EU nationals.

##### ***Aviation Safety***

Certain certificates issued by the European Aviation Safety Agency (EASA) to persons and organisations located in the UK will no longer be valid in the EU as of the end of the transition period. EU air carriers and holders of aviation safety certificates must ensure that they are in compliance with Union requirements as set out in the aviation safety acquis.

##### ***Air Navigation Services***

In the event that no agreement is reached in the EU-UK negotiations, arrangements remain in place by EASA to facilitate the application and certification of the UK air navigation service-provider, National Air Traffic Services (NATS), which will enable air navigation services to continue to operate following the end of the transition period.

### **Passenger Security**

On 14 March 2019 the EU took the necessary regulatory measures to add the UK to the list of countries with which it has a 'One Stop Security' agreement. As a result, passengers (and their baggage) flying from the UK will continue to be able to transfer at an EU airport for an onward flight without experiencing additional security rescreening procedures. The UK Government has also confirmed that the security screening requirements for all direct passenger flights to and from the UK will remain as they are today.

#### **Government will:**

- Continue to engage with national agencies and the European Commission in relation to key issues in the aviation sector arising out of Brexit.

#### **Businesses should now:**

- Consider what contingency plans will need to be in place in the event of existing levels of market access no longer being available.
- Where you have not already done so, take appropriate measures to ensure you comply with ownership and control requirements post-transition.
- Airlines and other operators in the aviation industry should ensure suppliers of products and services in their supply chain have the appropriate certification in accordance with EU rules.
- Ensure compliance of aviation personnel with EU certification requirements as of the end of the transition period, by transferring UK-issued certificates to an EU authority.
- Take preparatory actions in accordance with the European Commission guidance.

The European Commission's Readiness Notices for the Aviation sector include:

- Notice on [Air Transport](#).
- Notices on [Aviation Security](#) and [Aviation Safety](#)
- Notice on [Consumer Protection and Passenger Rights](#)

### **3.1.2. Rail**

Iarnród Éireann and Northern Ireland Railways have put in place all the necessary arrangements to ensure continuity of rail passenger services, in association with the relevant regulatory authorities and in full compliance with the legal requirements applicable in both the European Union and the United Kingdom. These preparations involved a combination of contractual arrangements between the two companies, together with appropriate licensing arrangements. The operations of the Dublin-Belfast Enterprise Service should continue unaffected after the end of the transition period.

The European Commission has published a Readiness Notice in relation to [rail transport](#).

### 3.1.3. Road

#### ***International Road Haulage***

International road haulage plays a critical role in facilitating Irish economic activity. Key issues relating to road haulage, including point-to-point access, transit and cabotage, remain to be agreed between the EU and UK. The outcome of the negotiations will determine the level of access that will be allowed from 1 January 2021. However, even if an agreement is reached, it will not provide for the same level of access as is currently available.

Should the negotiations fail to conclude successfully there are limited internationally agreed fall backs for the international haulage sector. In such an event, Ireland will engage with the European Commission on the possibility of EU Contingency Regulations to facilitate an appropriate level of international haulage connectivity with the UK from the end of the transition period.

In addition to the rights of access, there would also be implications for other road transport policy aspects of road haulage such as road safety, social, environmental and technical regulations (drivers' hours, rest periods, certificates of professional competency, etc.). Details of these can be found on [www.dttas.gov.ie/brexit](http://www.dttas.gov.ie/brexit).

From 1 January 2021, regardless of the outcome of the ongoing negotiations, the UK will no longer apply the rules of the EU's Single Market and Customs Union. This means any business which moves goods from, to and through the UK (excluding Northern Ireland) will be subject to a range of new customs formalities and other regulatory requirements. Businesses, including haulage and logistic companies, should be familiar with all documentation that will be required for moving goods between Ireland and the UK from this date. Hauliers will not be able to board ferries to and from the UK from 1 January 2021 unless all documentation has been completed in advance and properly presented. More information on these issues is set out in Chapter 2 of this Action Plan.

#### ***Cross Border Bus Services***

The Government is committed to ensuring the continuity of cross border bus services following the end of the transition period.

A number of matters are the subject of ongoing negotiations between the EU and the UK. It is also hoped that the UK is in a position to provide for ratification of the Interbus Agreement and its Protocol (an international agreement (and extended Protocol) governing bus services between a third country and the European Union) before the end of the transition period, in order to ensure entry into force on 1 January 2021. In such a scenario, full connectivity for bus and coach services would be continued into the future, with the exception of passenger cabotage.

In the event that no agreement is reached between the EU and the UK, and the UK does not accede to the Interbus Protocol before 31 December 2020, Ireland will engage with the European Commission on the possibility of an EU Contingency Regulation to facilitate appropriate levels of cross border bus services post-transition. As a further national

contingency measure, Part 13 of the 2020 Brexit Bill allows the Minister for Transport to facilitate the continuation of cross border bus services in such circumstances.

**Government will:**

- Continue to engage with the European Commission and stakeholders on road connectivity to ensure disruption to international road haulage to, from and through the UK, and to cross border bus services is minimised.

**Businesses should now:**

- Consider what contingency plans will need to be in place in the event of no arrangements being agreed or where existing levels of access (e.g. cabotage) may not be available. These plans should include alternative business models for moving goods to, from or through the UK, as well as alternative, direct routes to the rest of Europe for EU trade.
- Haulage and logistic providers, and their customers, should be fully aware of the essential information (customs, SPS etc.) required to facilitate the movement of goods between the EU and UK from 1 January 2021.
- There are a number of other actions which Irish licensed hauliers and commercial drivers' resident or working in Ireland can take to help prepare, such as exchanging UK Drivers' Certificates of Competence for the Irish equivalent. The Department of Transport and the Road Safety Authority will continue to liaise with the industry on such matters as preparations continue.
- For information over the coming months operators should stay alert to communications from the National Transport Authority, who will publish any regulatory changes regarding coach and bus travel to the UK (incl. Northern Ireland) on their website.

The European Commission has published a Readiness Notice in relation to [road transport](#).

### 3.1.4. Maritime Connectivity

Following ongoing consultation with the shipping sector, and given that a number of new direct services have been established between Irish and continental ports, including during the COVID-19 pandemic, it is the Government's assessment that sufficient capacity should be available on direct routes to continental ports following the end of the transition period.

If a period of disruption arises, i.e. where demand for direct routes to continental ports exceeds supply due to disruption on the UK landbridge route, it would likely be most acute in the immediate period following 1 January 2021 due to the short time lag between an increased demand for direct connectivity to the Continent and a market response, as shipping companies assess the situation and put in place the measures for a response.

COVID-19 has delivered an unprecedented shock to the shipping sector with a collapse in passenger numbers travelling by sea. The Government has been working through various channels to assist ports and shipping companies where possible to keep the supply chains

operating during this crisis and this should ensure the industry is better placed to provide sufficient freight and passenger capacity following the end of the transition period.

**Government will:**

- Continue to review the evolving situation regarding maritime connectivity to continental ports, and remain in consultation with the maritime sector on this issue.
- Engage with shipping companies and other stakeholders in relation to the facilities and processes being established within Dublin and Rosslare Europort (see Section 1.4 above).

**Businesses should now:**

- Continue to assess expected future demand requirements and be ready to respond to increased capacity demands.
- Consider moving, in advance of the end of the transition period, to direct route options for the movement of goods from Ireland to the Continent to avoid potential delays and the new procedures associated with using the UK landbridge.

The European Commission has updated a number of its Readiness Notices on the Maritime Sector, including between March 2020 and July 2020 and these include:

- On [Maritime Security](#)
- On [Maritime Transport](#)
- On [Maritime Transport - CO2 Emissions Reporting](#)

See also the [Irish Marine Notice No. 35 of 2020](#) on Maritime Transport.

## 3.2. Driving license and insurance requirements

After the end of the transition period, UK driving licences will no longer be valid for persons living in Ireland. UK licence holders will need to exchange their UK licence for an Irish licence. The National Driver Licence Service (NDLS) delivers the driving licence and learner permit service on behalf of the Road Safety Authority (RSA), and during 2019, 49,685 UK and Northern Ireland licence exchange applications were processed, with a further 3,496 to 27 August 2020. Details of how to exchange your licence can be found on [www.ndls.ie](http://www.ndls.ie). You should seek to exchange your licence immediately and well in advance of 31 December 2020 to allow sufficient time to receive your new licence. The requirement to exchange your licence only applies to people resident in Ireland and does not apply to or affect visitors or holidaymakers in Ireland.

The vast majority of Irish motor insurance policies already include cover for travel in the UK. In such cases, drivers will continue to be insured to drive in the UK post transition. Prior to travel to the UK, policy holders should review their insurance policy to confirm that such travel is explicitly covered.

## Green Cards

A green card is a document which can be presented to law enforcement officers on request, as proof of motor insurance while in international travel. The EU Motor Insurance Directive allows all motor vehicles from any EU Member States to travel within the EU without the requirement to carry a Green Card. This Directive will no longer apply to the UK post-transition, meaning UK and Northern Ireland-registered vehicles entering Ireland, or any EU Member State, from 1 January 2021 will require a Green Card as proof of motor insurance.

For EU-registered vehicles entering the UK, the UK confirmed in the lead-up to a possible no deal Brexit in October 2019 that it will accept either a Green Card or other proof of insurance. In the case of Irish-registered vehicles, the UK has confirmed that it will accept the motor insurance disc as proof of insurance. This means, based on the UK position, that Green Cards will not be required for Irish-registered vehicles entering Northern Ireland or Great Britain.

### Government will:

- Continue to monitor developments with regards Green Card and insurance requirements, taking further steps as necessary.
- Intensify communications and outreach activities through the Road Safety Authority (RSA) to alert holders of UK drivers licenses resident in Ireland that they need to exchange their UK license for an Irish one before 31 December 2020.

### Businesses should now:

- Ensure employees hold a driving license recognised in Ireland if needed for business purposes.
- Review your insurance policy to confirm that you have UK cover on work vehicles ahead of any travel to the UK.

### Individuals should now:

- Check your insurance policy to confirm that you have UK cover ahead of any travel to the UK.
- Confirm, ahead of any travel to the UK, the UK requirements on proof of insurance.
- If you are living in Ireland and hold a UK Driving Licence you should exchange your licence for an Irish licence, as soon as possible before 31 December 2020, by following the steps outlined on the [NDLS website](#).
- Be aware of green card requirements. Up-to-date information is available on [www.mibi.ie/brexit](http://www.mibi.ie/brexit)

The European Commission has published a Readiness Notice on [Road Transport](#), including driving licences.

### 3.3. Roaming

At the end of the transition period, access for Irish consumers to Roam-Like-At-Home in the European Union will no longer apply in relation to travel to the UK. Mobile operators will as a result be able to apply a surcharge on roaming customers. This will include in relation to travel by Irish consumers to Northern Ireland. The majority of telecommunication operators have indicated their intention to continue with the present regime after December 2020, this however could be subject to change over time.

**Individuals should now:**

- Remain aware of the approach their mobile phone operator is taking to roaming at the end of the transition period and into the future.

## 4. Trade in Services

### 4.1. Trade in Services

From 1 January 2021, regardless of the outcome of ongoing negotiations, the UK will no longer apply the rules of the EU's Single Market for Services. This will mean an end to the automatic facility in EU law that has generally allowed UK businesses, as businesses established in an EU Member State, to provide services in another EU Member State. UK businesses will no longer enjoy such benefits as freedom of establishment, a common regulatory and supervisory environment, or the EU's system of recognition of professional qualifications. The concept of 'passporting', which implies that authorisations issued by one Member State based on Union rules are sufficient to access the entire EU Single Market, will also no longer apply to the UK.

If you are an Irish company operating in the UK, or a business in the UK, including Northern Ireland, operating in the EU, you must now prepare for these changes to access rights and take steps to understand the impacts on your operations of any rules, procedures, and/or authorisations that control the provision of services in each jurisdiction.

The impact of these changes in the areas of Financial Services, Energy, the recognition of professional qualifications, and Public Procurement is set out below.

### 4.2. Financial Services

The risks to financial stability, the financial services sector, and consumers of financial services are considered to be relatively low as a result of extensive preparations already undertaken. Some level of market disruption will be unavoidable, but the financial system as a whole is expected to be sufficiently resilient to withstand it.

Whilst the 'passporting' of financial services between the EU and the UK will no longer be possible following the end of the transition period, in certain cases, the EU may recognise that the regulatory or supervisory regime of a non-EU country is equivalent to the corresponding EU regime. Temporary equivalence decisions have already been granted for financial stability reasons in a number of areas and the European Commission continues to assess if it is possible to adopt further equivalence decisions. For its part, the UK has introduced a Temporary Permission Regime (TPR), allowing for EEA firms to operate for a limited period of three years after the passporting regime ends while they seek authorisation from the UK regulators.

The 2020 Brexit Bill includes a number of measures which will minimise disruption including in relation to settlement finality and to enable UK and Gibraltar insurance undertakings and intermediaries to continue to fulfil contractual obligations to their Irish customers following the end of the transition period. Further information on the Bill can be found in section 1.5 of this Action Plan.

As a large transmitter of data between the UK and EU, the financial services sector will also be particularly impacted by the outcome of parallel discussions on data adequacy.

#### **Government will:**

- Continue to work closely with the CBI and NTMA through the Financial Stability Group as required, and through the Brexit Contact Group to limit the impact of key identified risks in the Irish financial system and review progress on readiness planning.
- Review whether COVID-19 has any knock-on impacts on readiness of the financial system for the end of the transition period, or on progress by firms who have not yet completed readiness planning.
- Continue to monitor any potential new risks that emerge as we get closer to the end of transition and work closely with financial services firms to ensure that they have contingency plans in place so as to minimise the impact on customers, investors and markets.
- Continue to encourage timely assessments and/or decisions by the European Commission on matters such as equivalence, including in those areas where equivalence will not be granted, to allow clarity for firms planning for the end of the transition period.

#### **Businesses should now:**

- Finalise your readiness and contingency planning and take preparatory actions in accordance with the European Commission guidance.
- Assess current arrangements and develop plans to ensure compliance with GDPR and other relevant EU Directives and Regulations for data transfers to third countries in the event of no UK data adequacy decision being made.

The European Commission has published Readiness Notices in the area of Financial Services, including:

- on [Asset Management](#)
- on [Banking and Payment Services](#)
- on [Insurance and Re-Insurance](#)
- on [Investment Services](#)
- on [Post-Trade Financial Services](#)

### **4.3. Energy**

A disruption to the supply of natural gas, electricity or oil in Ireland as a consequence of Brexit is not anticipated.

#### ***Electricity and Gas***

The Department of Communications, Climate Action and Environment (DCCAE) has worked with key State bodies including the Commission for Regulation of Utilities in Ireland (CRU) and the transmission system operators for electricity (EirGrid) and natural gas (Gas Networks Ireland), respectively, to ensure that they have updated plans in place to address a range of electricity and gas matters in areas such as the trading of electricity and natural gas.

In the case of electricity, the Withdrawal Agreement provides for the continued operation of the Single Electricity Market on the island of Ireland. However, in the absence of an agreement

on energy issues, in the current EU-UK negotiations, the current ‘day ahead’ trading arrangements in place for trading across electricity interconnectors between EU Member States will no longer be possible between the SEM and Great Britain, with the UK becoming a third country and no longer part of the EU Internal Energy Market. This will result in a loss of efficiency in SEM trading. A number of contingency arrangements have been put in place to improve ‘intraday’ trading across the interconnectors and facilitate greater liquidity between SEM and Great Britain in that timeframe, such as multiple Nominated Electricity Market Operators (NEMOs) on the Great Britain side and the accommodation of complex orders in the three intraday auctions, scheduled to go live in September.

It is expected that the current rules for trading natural gas across interconnectors with the UK will remain the same. However, in the case of any future gas supply emergency disruption, the UK will no longer be legally bound by current EU law obligations to provide Ireland with assistance. Ireland is therefore continuing to work with our EU partners in the negotiations with the UK to ensure continued future cooperation on natural gas security of supply.

#### **Government will:**

- Continue to engage with the European Commission on possible contingency measures and solutions in relation to impacts of Brexit on energy supply in Ireland, including natural gas security of supply, and less efficient day ahead electricity trading through the interconnectors post-Brexit.
- Continue its communication and engagement with industry and stakeholders to ensure high levels of awareness of the implications of Brexit on energy matters, and any necessary preparations with updated communications from the regulator and electricity and gas system operators.

#### **Businesses should now:**

- Intensify preparations for the changes relating to energy importation and supply that will occur on 1 January 2021.
- Continue to engage with stakeholder outreach delivered via the relevant Government Departments and State Agencies as a means of underpinning informed and appropriate decisions.

## **4.4. Recognition of Professional Qualifications**

Existing EU professional qualifications will continue to be recognised in the UK and likewise existing UK qualifications will continue to be recognised in the EU. This recognition is supported by a number of measures including provision in the Withdrawal Agreement for the grandfathering of currently recognised qualifications.

Any person applying to have their qualification recognised for the first time from 1 January 2021 will no longer be covered by the EU’s Professional Qualifications Directive. The recognition of new EU qualifications in the UK and vice-versa, will continue to be possible following the end of the transition period, although this will be based on national rules and processes will be more complex.

Extensive work has been carried out by Irish regulators and competent authorities, across a vast array of areas, to prepare for this change. Outside of the framework provided by the EU, new arrangements will however be more complex and subject to the approach taken by individual regulators and competent authorities.

### ***Recognition of Professional Qualifications – Fluorinated Gas (F-Gas)***

Under EU Regulation EU 517/2014 (and associated implementing regulations) those working with F-Gas equipment (primarily in the refrigeration, air conditioning and heat pump sectors but also fire suppression, mobile air conditioning, solvents, and electrical switchgear) must be certified by an EU certification body, and the legislation also requires mutual recognition of certificates obtained in EU Member States. When the UK becomes a third country, arrangements for the mutual recognition of UK qualifications and certificates will cease to apply. Individuals who currently rely on a UK certificate will need to recertify in order to continue to operate in the sector and to avoid the potential need to retrain.

A [recertification scheme](#), supported through widespread communications and stakeholder engagement, has seen 2,833 individuals with UK F-Gas certificates receive an Irish (EU-27) certificate to date, by way of mutual recognition of their UK certificate. The 2020 Brexit Omnibus Bill will allow for the re-certifying of individuals with UK F-gas certificates/qualifications to continue for a six-month period after the transition period ends (individuals can apply for recertification during the first four months of this period).

#### **Government will:**

- Support Irish regulators engagements on recognition processes with their UK counterparts.
- Bring forward legislation where necessary, as in the case of the F-Gas recertification scheme Increase awareness through communications and outreach to stakeholders and industry.

#### **Businesses should now:**

- Ensure you are aware of the preparations needed with regard to securing continued recognition of UK professional qualifications post-Brexit, and are aware of any associated implications including right to practice. Professional bodies and regulators are a vital first point of contact.
- Professional and Regulatory bodies should continue to keep members apprised of developments in this area in respect of existing and possible future members.

#### **Individuals should now:**

- Engage with their relevant professional body or regulator for more information in respect of their profession and or qualifications and, if necessary, take any remedial action before the end of the transition period. This will be particularly important for individuals expecting to qualify after the transition period whose qualifications fall within the scope of the EU directives.

The European Commission has published a Readiness Notice in relation to [Fluorinated Greenhouse Gases](#).

## 4.5. Public Procurement

The Withdrawal Agreement deals with ongoing public procurement during the transition period. The Agreement effectively provides legal certainty on public procurement procedures that are pending before the end of the transition period. These should be completed in accordance with EU law, hence under the same procedural and substantive rules as the ones under which they were launched.

The Office of Government Procurement has published an [Information Note on Brexit and Public Procurement](#) which is revised as relevant information comes to light.

In the remaining time within the transition period, the Government will work towards addressing the implications of Brexit on existing guarantees associated with EU procurement law, and assisting businesses to develop a high level of awareness of the implications of the end of the transition period on purchasers and suppliers involved in procurement.

### **Government will:**

- Reaffirm the importance of contingency planning through governance structures and stakeholder engagements.
- Provide appropriate guidance to public bodies on the impact of WTO tariffs and regulatory divergence in terms of procurement.
- Engage regularly with suppliers on OGP frameworks on their contingency planning for Brexit.
- Ensure Departments manage risks and put in place contingencies.
- Continue to support increased capacity amongst relevant regulatory bodies.

The European Commission has published a notice to stakeholders on the withdrawal of the UK and [EU rules in the field of Public Procurement](#).

## 5. Other Sectoral Issues

### 5.1. Judicial and Law Enforcement Cooperation

Judicial and Law Enforcement Cooperation between Ireland and the UK remains of primary importance including in the context of Northern Ireland. Measures, though less optimum than the current EU framework, will be put in place to ensure a viable extradition system with the UK, and to maintain the system of exchange of law enforcement data in a manner compatible with EU instruments on data protection.

Provisions on extradition included in the 2020 Brexit Omnibus Bill will provide a legislative basis for alternative extradition arrangements under the 1957 Council of Europe Convention on Extradition.

Solutions have been identified and will be put in place to ensure the necessary exchange of police information between Irish and UK law enforcement agencies within the framework of the EU Data Protection regime, in the event that the EU does not grant an adequacy decision to the UK on GDPR and the Law Enforcement Data Protection Directive. Such arrangements are important in the context of Cross Border police cooperation and maintaining the Common Travel Area.

In the absence of an agreement to the contrary, EU law will no longer apply to legal proceedings involving the UK once the current transition period comes to an end. Among the areas affected are commercial disputes and family law matters. While no fall-back solution can offer the precise degree of cover which is currently available under existing EU instruments, fall-back solutions have been identified in certain areas, including national law rules as they exist both in Ireland and in the UK and international Conventions to which both Ireland and the UK are a party. However, it has to be recognised that these are not always as effective or as comprehensive as the comparable EU instruments.

The European Commission has recently published a [Notice to Stakeholders](#) to apply in the field of civil justice and private international law after the end of the transition period. In particular, the Commission recommends *“Stakeholders that intend to conclude contracts with a person or company in the United Kingdom or to launch proceedings in civil or commercial matters related to the United Kingdom or to enforce judgments in such matters should seek legal advice”*.

#### Government will:

- Work to put in place appropriate arrangements between Ireland and the UK, where possible.
- Work to ensure international conventions mitigate effects on cooperation in the area of civil justice, with particular emphasis on family law and on the recognition and enforcement of judgements in civil and commercial matters.
- Pursue possible legislation relating to the recognition of UK divorces post-transition.
- Step up communications and stakeholder engagement to ensure awareness of potential legal impacts for businesses.

- Legislate for new extradition arrangements in the 2020 Brexit Omnibus Bill.

**Businesses should now:**

- Assess contractual arrangements with UK businesses and develop clauses for inclusion in contracts to ensure compliance with law.
- Keep abreast of any developments with regard to continuing market regulatory equivalence of the UK under EU law and vice versa.

The European Commission has published a notice to stakeholders on the withdrawal of the UK and [EU rules in the field of Civil Justice and Private International Law](#).

## 5.2 Transfer of Personal Data

At the end of transition period the UK will no longer be bound by the European Union's data protection legislation. Transfers of personal data to the UK can continue but they must comply with the rules and safeguards for transferring such data to non-EU countries as outlined in the EU General Data Protection Regulation (GDPR) or in the Law Enforcement Directive. The EU can adopt a unilateral 'adequacy' decision, on the basis of Article 45 of the GDPR, if it deems that the third country offers an adequate level of data protection. Such an assessment is being undertaken by the Commission of the UK at present. It is not known when this assessment will be completed. In the absence of a data adequacy decision, the rules governing the transfer of personal data to the United Kingdom, other than those governed by Article 71(1) of the Withdrawal Agreement, will change.

If your organisation shares personal data with organisations based in the UK (including Northern Ireland as the scope of the Protocol on Ireland and Northern Ireland does not include the EU GDPR Regulation), you must ensure that you comply with the relevant Union rules applicable to transfers of personal data to third countries. Furthermore, if your organisation uses Standard Contractual Clauses (SCCs) or other safeguards for data transfers to third countries, you should also assess the implications of the recent Schrems II judgement on data transfers, which puts an onus on organisations to ensure that these mechanisms offer an adequate level of protection.

Both the European Commission and the [Irish Data Protection Commissioner \(DPC\)](#) have issued advice on data protection issues arising as a result of Brexit and have provided guidance on the appropriate safeguards and derogations that can be put in place under the GDPR when the UK becomes a third country.

**Government will:**

- Continue cross-Departmental readiness work to identify emerging and update previous identified issues on transfers of personal data to the UK.
- Continue to put appropriate mitigation measures in place to ensure continuity of service post-31 December 2020.
- Undertake analysis and engage at EU level in relation to the judgement of the Schrems II case.

- Step up communications and outreach activities to sectoral groups and the private sector on 'getting data protection ready' as part of the next phase of Government Brexit readiness communications.

**Businesses should now:**

- Take preparatory actions in accordance with the European Commission guidance: assess current arrangements and develop plans to ensure compliance with GDPR and other relevant EU Directives and Regulations for data transfers to third countries in the event of no UK data adequacy decision being made.

The European Commission has published a Readiness Notice on [Data Protection](#).

## 6. North-South & East-West Relations

### 6.1. Northern Ireland and Implementation of the Protocol

The Protocol on Ireland/Northern Ireland (“the Protocol”) is an integral part of the Withdrawal Agreement. It is a comprehensive and legally operative solution that addresses the challenges of Brexit on the island of Ireland. Regardless of the outcome of the future partnership negotiations between the EU and the UK, the Protocol will apply from the end of the transition period. Its implementation is a key priority for Ireland and the EU.

The Protocol protects the Good Friday Agreement, North/South cooperation and the all island economy. It avoids a hard border on the island of Ireland, while preserving the integrity of the EU Single Market and Ireland’s place in it. It also includes commitments to ensure no diminution of rights, safeguards and equality of opportunity, as set out in the Good Friday Agreement, and confirms that people in Northern Ireland will continue to enjoy their rights as EU citizens.

The Protocol provides that Northern Ireland is legally part of the UK customs territory but subject to certain provisions of EU law. These provisions are effectively those necessary to avoid a hard border on the island and include the Union Customs Code and EU legislation across a range of areas necessary to protect the integrity and operation of the Single Market in goods. Under the Protocol, goods from Northern Ireland will have free and open access to the EU Single Market. Necessary checks and controls (including on SPS goods) will take place on goods entering Northern Ireland from the rest of the United Kingdom and other third countries.

The Protocol provides a legal framework for the continuation of the Single Electricity Market on the island of Ireland, and reaffirms the commitment of the EU and UK to the PEACE PLUS programme. Economic and social cooperation has benefited people across the island, and supported the development of an all-island economy that has enhanced the prosperity of all. The all-island economy is important to business across the island of Ireland and facilitates many people’s lives and livelihoods. The Protocol provides important safeguards that it will be protected.

The maintenance of the Common Travel Area (CTA) by Ireland and the UK is also recognised. The CTA is a long-standing arrangement between Ireland and the UK, which enables Irish and British citizens to travel and reside in either jurisdiction without restriction and provides for associated rights and entitlements in both jurisdictions, including access to employment, healthcare, education, social benefits and the right to vote in certain elections. Further information on the Common Travel Area is provided in Section 6.2.

The EU rights of Irish, and therefore EU citizens, from Northern Ireland are also specifically addressed in the Protocol. It confirms that Irish citizens in Northern Ireland, “will continue to enjoy, exercise and have access to rights, opportunities and benefits” that come with EU citizenship.

Irish citizens will continue to have EU citizenship wherever they live. They will continue to enjoy the right to travel and live and work anywhere in the EU and the right not to be discriminated against on the grounds of nationality. Irish citizens do not need to take any action to protect their EU citizenship.

The Protocol includes provisions to allow North South cooperation to continue and develop. North South cooperation is an integral part of the Good Friday Agreement, and is essential for achieving reconciliation on the island of Ireland. We will continue to cooperate formally and informally in the areas which are important to our people, our businesses and our environment, including through the structures of the North South Ministerial Council (NSMC).

Following the plenary meeting of the NSMC on 31 July 2020, which took place after a gap of more than three years, a full resumption of NSMC Sectoral meetings at Ministerial level will now take place. These meetings will provide the avenue to take forward North South engagement on Brexit and other matters, including implementation of the commitments made by the Irish Government in the New Decade, New Approach agreement, helping to deliver infrastructure to achieve greater North South connectivity, and ensuring that momentum on North South cooperation is maintained in all sectors.

It is imperative that the Protocol is fully implemented so that it achieves its objectives. The Government notes work to date and looks forward to accelerated progress by the UK on implementation of the Protocol, and to continued intensive technical engagement between the UK and the European Commission on the key issues.

From the beginning, Ireland's approach has been guided by the principle of securing a deal that works for Northern Ireland, and the island as a whole. The Protocol achieves this.

**Government will:**

- Actively engage with the EU and the UK with regard to implementation of the Protocol 1 from January 2021.
- Continue to participate, as part of the EU delegation, in meetings of the Joint Committee which is established to oversee the implementation and application of the Withdrawal Agreement.
- Continue to participate, as part of the EU delegation, in meetings of the Specialised Committee, established to oversee in detail the implementation of the Protocol and to draw up draft decisions and recommendations for adoption by the Joint Committee.
- Engage with the North-South Ministerial Council and the North-South implementation bodies on the implementation and application of the Protocol (as provided for in Article 14 of the Protocol).

## 6.2. Common Travel Area

The Common Travel Area (CTA) is a long-standing arrangement between the UK and Ireland which means Irish citizens can move freely to live, work, and study in the UK on the same basis as British citizens, and vice versa. Irish and British citizens also enjoy associated rights

and entitlements including access to employment, healthcare, education, social benefits, and the right to vote in certain elections.

The CTA will be maintained in all circumstances. It has been recognised throughout the EU-UK negotiations and is referenced in the Protocol on Ireland/Northern Ireland, which notes that Ireland and the UK may “continue to make arrangements between themselves relating to the movement of persons between their territories”.

The Government, together with the UK Government, has already undertaken extensive work to maintain as far as possible the CTA arrangements for all citizens of Ireland or the UK. This work will continue, including through legislative provision where necessary. Structures are in place to oversee the operation of the CTA and address any issues arising.

Irish citizens in the UK and British citizens in Ireland are not required to take any action to protect their status, or the rights associated with the CTA. Irish citizens resident in the UK do not need to register or take any action under the UK Government's [Settled Status scheme](#). They will continue to hold their CTA rights, which are not reliant on EU membership. However, as EU citizens, Irish citizens may apply to the scheme, if they so wish. Similarly, British citizens resident in Ireland will not need to apply for a permanent residence document from the Irish Government, although they may choose to do so. Further information is available on the FAQ page of the Government's [Getting Ireland Brexit Ready](#) website.

In May 2019, the Government of Ireland and the UK Government signed a Memorandum of Understanding (MoU) confirming the commitment of both Governments to the maintenance of the CTA in all circumstances. This is important for the ways in which people live on the island of Ireland, as well as across both Ireland and Great Britain. In 2019, the two Governments also signed a Convention on Social Security to maintain the current arrangements. MoUs in the areas of health and education are expected to be completed before the end of the transition period.

Access for Irish and EU citizens in the North to certain EU programmes and benefits continue to be addressed in the context of discussions between the EU and the UK on the future partnership. Similarly, discussions continue on the recognition of professional qualifications and further detail on this issue is set out in Section 4.4 of this document.

The Government fully recognises the importance of programmes such as the European Health Insurance Cards (EHIC) and Erasmus+ for Irish, and therefore EU citizens, in Northern Ireland.

Preparations are continuing on developing a scheme to address any loss of access to EHIC Cards by residents of Northern Ireland. This scheme will allow eligible residents of Northern Ireland to seek reimbursement for the cost of necessary healthcare while on a temporary stay in another EU/EEA Member State or Switzerland, should it be required from 1 January 2021.

The Government will also introduce a scheme to allow for the continued participation in Erasmus+ mobilities for eligible students of higher education institutions in Northern Ireland, on the basis of temporary registration at Irish higher education institutions.

The 2020 Brexit Omnibus Bill will support enhanced cooperation between Ireland and the UK on a North-South and East-West basis, including in areas such as access to healthcare, higher education supports, social insurance and childcare schemes. The provisions of the Bill will also contribute in a positive way to ongoing close cooperation between Ireland and the United Kingdom in the areas of extradition and immigration.

**Government will:**

- Continue to work with their UK counterparts to ensure arrangements are in place to facilitate rights and privileges associated with the CTA.
- Introduce a scheme for the provision of EHC-equivalent arrangements for eligible residents of Northern Ireland.
- Ensure the continued participation in Erasmus+ mobilities for eligible students of higher education institutions in Northern Ireland.

### 6.3. East-West Relations

Ireland regrets the UK's decision to leave the EU, although we respect it. While we will no longer meet in Brussels, the relationship between Ireland and the UK will remain a vital one between close neighbours, trading partners, and co-guarantors of the Good Friday Agreement.

Our bilateral trade with Britain, worth over €1 billion per week, as well as our significant people-to-people links, ensure that close co-operation remains firmly in the interest of our respective citizens after the transition period ends.

We are committed to finding new ways to engage with our UK counterparts at political, as well as official levels. The Taoiseach and Prime Minister Johnson agreed at their meeting in Belfast on 13 August, on the importance of nurturing and developing the bilateral relationship in a structured way, as an urgent task.

We are discussing a new framework for regular meetings at Heads of Government, Ministerial, as well as senior official levels. An important part of any new framework will be enhancing the role of the valuable institutions established under the Good Friday Agreement that already facilitate structured East-West co-operation: the British-Irish Council and British-Irish Intergovernmental Conference. Working through these institutions, as well as regular bilateral engagements between the Irish and British Governments across all sectors, will help to ensure that our interests are protected and advanced.

We will carry out a strategic review of British-Irish relations in 2020/21. This is the first such review of this vital relationship. It will seek to establish how we can best adapt to this new context in which the UK is outside of the EU while we remain at its heart. It is a good opportunity to set new priorities, and signal a new ambition for the relationship.

The continued effective operation of the Common Travel Area, and the safeguarding of reciprocal rights in social protection, education, and healthcare, is vital of course in underpinning this close and distinct relationship.

East-West relations are, of course, broader than those between Dublin and London alone. The Government is committed to strengthening our relationships with the devolved administrations in Scotland and Wales. We also recognise the need to deepen our engagement at a regional level. To that end, the Government has committed to opening a new Consulate in the North of England which will cover major population centres such as Leeds, Liverpool, Manchester, Newcastle and Sheffield. This would broadly match the area known as the 'Northern Powerhouse,' an area with a population of about 15 million people and close historical and current links with Ireland and our diaspora.

**Government will:**

- Work to build new, collaborative and mutually beneficial relationships with the British Government, through existing and new frameworks for engagement.
- Conduct a strategic review of the British-Irish relationship in 2020/21.
- Deepen relationships with the Scottish and Welsh Governments, and open a new Consulate in the North of England.
- Participate fully in meetings of the British Irish Intergovernmental Conference, and the bi-annual summit meetings of the British-Irish Council, to protect and advance Irish interests, and deepen cooperation across these islands.

## List of Abbreviations

BCP	Border Control Post
CBI	Central Bank of Ireland
CCPC	Competition and Consumer Protection Commission
CRU	Commission for the Regulation of Utilities
CTA	Common Travel Area
CTC	Common Transit Convention
DAFM	Department of Agriculture, Food and the Marine
DBEI	Department of Business, Enterprise and Innovation
DCCAIE	Department of Communications, Climate Action and Environment
DEASP	Department of Employment Affairs and Social Protection
DES	Department of Education and Skills
DFAT	Department of Foreign Affairs and Trade
DHPLG	Department of Housing, Planning and Local Government
DPC	Data Protection Commissioner
DTTAS	Department of Transport, Tourism and Sport
EASA	European Aviation Safety Agency
EEA	European Economic Area
EEZ	Exclusive Economic Zone
EHIC	European Health Insurance Card
EHS	Environmental Health Service
EI	Enterprise Ireland
EIF	European Investment Fund
EORI	Economic Operators' Registration and Identification
EPA	Environmental Protection Agency
ESRI	Economic and Social Research Institute
EVR	European VAT Refund
FGLS	Future Growth Loan Scheme
FSAI	Food Safety Authority of Ireland
FTA	Free Trade Agreement
GDP	Gross Domestic Product
GDPR	General Data Protection Regulation
GGB	General Government Balance
GVMS	Goods Vehicle Movement Service
HGV	Heavy Goods Vehicle
HPRA	Health Products Regulatory Authority
HAS	Health and Safety Authority
HSE	Health Service Executive
IMDO	Irish Maritime Development Office
ISPM	International Standards for Phytosanitary Measures
IUU	Illegal, Unreported and Unregulated fisheries controls.
LEOs	Local Enterprise Offices
MIBI	Motor Insurers' Bureau of Ireland
MOU	Memorandum of Understanding
NANDO	New Approach Notified and Designated Organisations

NATS	National Air Traffic Services
NBCO	National Building Control Office
NDLS	National Driver Licence Service
NEMO	Nominated Electricity Market Operator
NSAI	National Standards Authority of Ireland
NSMC	North South Ministerial Council
NTMA	National Treasury Management Agency
OCR	Official Controls Regulation
O&C	Ownership and Control
PBN	Pre-Boarding Notification
QC	Quality Control
R&D	Research and Development
RoRo	Roll-on, Roll-off
SBCI	Strategic Banking Corporation of Ireland
SCC	Standard Contractual Clause
SEAI	Sustainable Energy Authority of Ireland
SEM	Single Electricity Market
SPS	Sanitary and Phytosanitary
SME	Small and Medium-sized Enterprise
TPOE	Travellers' Point of Entry
TRACES	Trade Control and Exports System
TPR	Temporary Permission Regime
VAT	Value Added Tax
VMP	Veterinary Medicine Products
WTO	World Trade Organisation



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