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By PwC Deutschland | 17 March 2023

A way forward on the Protocol on Ireland/Northern Ireland: Political agreement on the “Windsor Framework”

On 27 February 2023 the European Commission and the Government of the United Kingdom reached a political agreement in principle on the Windsor Framework. This constitutes a comprehensive set of joint solutions aimed at addressing, in a definitive way, the practical challenges faced by citizens and businesses in Northern Ireland, thereby providing them with lasting certainty and predictability.

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The joint solutions cover, amongst other things, new arrangements on customs, agri-food, medicines, VAT and excise, as well as specific instruments designed to ensure that the voices of the people of Northern Ireland are better heard on specific issues particularly relevant to the communities there. These new arrangements are underpinned by robust safeguards to ensure the integrity of the EU's Single Market, to which Northern Ireland has a unique access.

The joint solutions, found within the framework of the Withdrawal Agreement, are based on the following starting points:

- A comprehensive, cross-cutting and definitive solution, addressing practical difficulties in the operation of the Protocol;
- A balance between flexibilities for the movement of goods for end use in Northern Ireland and effective safeguards guaranteeing the protection of the EU's Single Market;
- A clear distinction between goods at risk and goods not at risk of entering the EU's Single Market.

More information to be found in the European Commission's **press release of 27 February 2023**.

Leading MEPs welcome EU-UK political agreement on Northern Ireland: “We welcome today’s political agreement between the European Union and the United Kingdom, which shows that practical and shared solutions to the challenges in the implementation of the Protocol on Ireland and Northern Ireland can be found. This new framework shows that joint efforts to find bilateral solutions to mitigate the consequences of Brexit can ensure stability and predictability for people and businesses in Northern Ireland while maintaining the integrity of the EU’s Single Market. The protocol is an integral part of the EU-UK Withdrawal Agreement, and the EU has spared no effort in engaging constructively with the UK to find mutually acceptable solutions to make it work. The European Parliament will now scrutinize the agreement in more detail and thoroughly monitor its implementation.”

Parliament assessment on the Windsor Framework and citizens’ rights:

Assessing how the UK Withdrawal Agreement has been implemented in the three years since Brexit, MEPs note that important improvements are needed to safeguard citizens’ rights, and that the implementation of the Agreement has been tarnished by the UK’s continuous breaches (and threatened breaches) of its commitments under the Agreement. They say the Agreement has a direct effect on the respective legal orders of the EU and the UK, that UK courts must pay due regard to EU Court of Justice case law, and that citizens must be able to turn to national courts should their rights under the Agreement be breached. ***Read more….***

Keywords

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