



Northern
Ireland

Northern Ireland. Tariff-Free Market Access to Great Britain (GB) and the European Union (EU).

Northern Ireland is a fantastic place to live, work and do business.

It is part of the United Kingdom (UK) but also shares a land border with the EU (Republic of Ireland).

Following the UK's exit from the EU, agreements made between both jurisdictions through the Withdrawal Agreement (Northern Ireland Protocol and Windsor Framework) mean Northern Ireland enjoys full market access to both GB and the EU.

This puts Northern Ireland in the highly advantageous position of being the only region in the world able to trade goods freely with both GB and EU markets.

If your business currently serves or has ambition to serve both the EU and GB, Northern Ireland's market access position offers a huge opportunity.

By establishing your business in Northern Ireland, you can become much more competitive thanks to unique tariff-free access to two of the biggest markets in the world.

UK Prime Minister,
Rishi Sunak
(speaking in
Northern Ireland,
February 2023)

“

Northern Ireland is in the unbelievably special position, a unique position in the entire world, European continent... privileged access, not just to the UK home market, which is enormous, but also the EU single market. Nobody else has that only Northern Ireland.

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Invest
**Northern
Ireland**

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Establishing your business in Northern Ireland enables you to:

- sell goods to both GB and the EU without any customs forms, declarations, rules of origin issues or non-tariff barriers.
- manufacture products using EU inputs without having to 'import' them.
- benefit from international trade deals signed by the UK Government.
- improve efficiency by having both your manufacturing and distribution operations in Northern Ireland.

Former US President
Bill Clinton
(speaking in
Northern Ireland,
April 2023)

“

The Windsor Framework provides reconciled access to European and UK markets. Best of both worlds. No-one else has this in their domestic market.

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The post EU Exit position for Northern Ireland

- The Northern Ireland Protocol was part of the Withdrawal Agreement between the EU and UK agreed in October 2019, and it set out arrangements that recognised the unique circumstances on the island of Ireland.
- The Protocol provided for unfettered access for qualifying goods from Northern Ireland to the GB market.
- The Windsor Framework is a further set of arrangements agreed in February 2023 between the EU and the UK Governments.

Under the Windsor Framework, Northern Ireland still enjoys full market access to the EU and GB, but also seamless market access with frictions removed for GB goods destined for Northern Ireland.

This is a unique opportunity for businesses already based in Northern Ireland or those planning to set up here. It lets you serve GB and EU markets and recalibrate supply chains. You can also design, develop and sell products across key industries such as Life and Health Sciences, Aerospace, Electronics and Machinery, Chemicals, Consumer and Agri-food goods.

When you combine this unique market access with Northern Ireland's skilled workforce, competitive operating costs and business-friendly environment, it further strengthens the region's proposition as a prime location to establish or grow a business.



EU-UK Trade and Cooperation Agreement (TCA)

- The TCA is the free trade agreement reached between the EU and UK.
- It provides tariff-free access for goods from GB to the EU, subject to conditions in the TCA.
- TCA provisions relating to services apply to GB and Northern Ireland.

Unrestricted market access to GB

- Northern Ireland businesses maintain unrestricted access to GB for qualifying goods.
- Since 1 January 2021, there have been:
 - no export declarations.
 - no exit summary declarations.
 - no import declarations on arrival in GB.
 - no customs duties to pay.
 - no VAT to pay at point of arrival.
 - no changes to how goods from Northern Ireland arrive at ports in GB.
- There are some limited exceptions when an export declaration needs to be submitted for goods moving from Northern Ireland to GB.



Great Britain imported over £535bn of goods in 2022*.

Unrestricted market access to the European Union

- For goods moving between Northern Ireland and the EU there are:
 - no checks or processes.
 - no customs duties or tariffs.
 - no customs border between Northern Ireland and the EU.
 - no requirements to register for VAT in each EU member state.
- Northern Ireland maintains regulatory alignment on goods with the EU.



The EU imported over €3,000bn of goods in 2022*.

Access to Labour

- The Common Travel Area remains in place between the UK and Ireland.
- This allows a degree of mobility of labour, with Irish citizens able to work freely in Northern Ireland and arrangements for non-Irish frontier workers to work on a cross-border basis.

Regulatory Alignment

- Northern Ireland maintains regulatory alignment on goods with EU regulations.
- EU conformity markings continue to be used to show that goods meet EU rules.
- No additional approvals are required to place qualifying goods on the market in GB. There are limited exceptions to this for high-risk goods. However, even where there is a requirement to share information with a GB regulator, it is less than is required for EU businesses selling to GB.



Access to the Rest of World (RoW)

- RoW goods can be sold from Northern Ireland to GB or the EU without further customs processes or tariffs.
- Northern Ireland remains in the UK Customs Territory and therefore accesses UK trade agreements.
- Most EU trade agreements have been transitioned to new UK-third country trade agreements.
- The UK has trade agreements with Australia and New Zealand and is currently negotiating trade and investment agreements with several US states.
- The UK achieved accession to the Comprehensive and Progressive Trans Pacific Partnership (CPTPP), a trading bloc of 11 Pacific Rim countries on 31 March 2023.

Moving goods from GB to Northern Ireland

- Northern Ireland remains part of the UK's internal market.
- Until October 2023, there are customs and regulatory processes that businesses must complete to move goods from GB to Northern Ireland.
- Under the Windsor Framework, the customs declarations currently required for goods movements from GB entering Northern Ireland will no longer be required.
- A new internal market system will be established in the UK in which GB goods bound for sale or use in only Northern Ireland will travel along a green lane without unnecessary paperwork, checks or duties. Businesses will only be required to submit a reduced amount of data for their goods, using ordinary commercial information rather than customs processes.
- The new Internal Market Scheme will be built upon the existing UK Trader Scheme (UKTS) and underpinned by the existing Trader Support Service (TSS).
- The application criteria will be expanded by:
 - removing the requirement for applicants to have physical premises in Northern Ireland.
 - increasing the turnover threshold from £500,000 to £2m.
 - introducing new exemptions on the turnover threshold to include goods used in Animal feed, Health care, Construction and Not-for-profit sectors.

- Businesses currently using UKTS will be re-authorised on the new scheme when it is launched.
- Goods deemed 'at risk' of entering the EU (including the Republic of Ireland) will travel along 'red lanes' and will continue to be subject to the same EU customs controls that apply for GB trade into the EU.



To find out more about how your business could benefit from this unique market access proposition, please contact Invest Northern Ireland.

Why locate in Northern Ireland?

The region delivers altogether more for investors.

As a location, Northern Ireland has exactly what investors are looking for – a workforce that is educated, innovative, resilient and results-driven. People who will go the extra mile to make sure your operation is a success. Combine this with a superb infrastructure, competitive costs and excellent support packages and you have the ideal location.



Business-friendly

We are home to one of Europe's most business-friendly cities of its size.



Competitive costs

Operating costs are up to 30% lower than other locations in the UK and Europe.



Guaranteed talent pipeline

A highly skilled, educated workforce and free, customised training and recruitment programs for investors.



Track record

More than 1,200 international companies have already established operations in Northern Ireland.