

PROTOCOL ON IRELAND/NORTHERN IRELAND

The Union and the United Kingdom,

HAVING REGARD to the historic ties and enduring nature of the bilateral relationship between Ireland and the United Kingdom,

RECALLING that the United Kingdom's withdrawal from the Union presents a significant and unique challenge to the island of Ireland, and reaffirming that the achievements, benefits and commitments of the peace process will remain of paramount importance to peace, stability and reconciliation there,

RECOGNISING that it is necessary to address the unique circumstances on the island of Ireland through a unique solution in order to ensure the orderly withdrawal of the United Kingdom from the Union,

RECALLING that the Withdrawal Agreement, which is based on Article 50 TEU, does not aim at establishing a permanent future relationship between the Union and the United Kingdom,

RECALLING the Union's and the United Kingdom's intention to replace the backstop solution on Northern Ireland by a subsequent agreement that establishes alternative arrangements for ensuring the absence of a hard border on the island of Ireland on a permanent footing;

HAVING REGARD to the Union and to the United Kingdom's common objective of a close future relationship, which will establish ambitious customs arrangements that build on the single customs territory provided for in this Protocol, in full respect of their respective legal orders,

AFFIRMING that the Good Friday or Belfast Agreement of 10 April 1998 between the Government of the United Kingdom, the Government of Ireland and the other participants in the multi-party negotiations (the "1998 Agreement"), which is annexed to the British-Irish Agreement of the same date (the "British-Irish Agreement"), including its subsequent implementation agreements and arrangements, should be protected in all its parts,

RECOGNISING that cooperation between Northern Ireland and Ireland is a central part of the 1998 Agreement and is essential for achieving reconciliation and the normalisation of relationships on the island of Ireland, and recalling the roles, functions and safeguards of the Northern Ireland Executive, the Northern Ireland Assembly, and the North-South Ministerial Council (including cross-community provisions), as set out in the 1998 Agreement,

NOTING that Union law has provided a supporting framework to the provisions on Rights, Safeguards and Equality of Opportunity of the 1998 Agreement,

RECOGNISING that Irish citizens in Northern Ireland, by virtue of their Union citizenship, will continue to enjoy, exercise and have access to rights, opportunities and benefits, and that this Protocol should respect and be without prejudice to the rights, opportunities and identity that come with citizenship of the Union for the people of Northern Ireland who choose to assert their right to Irish citizenship as defined in Annex 2 of the British-Irish Agreement "Declaration on the Provisions of Paragraph (vi) of Article 1 in Relation to Citizenship",

RECALLING the commitment of the United Kingdom to protect North-South cooperation and its guarantee of avoiding a hard border, including any physical infrastructure or related checks and controls, and bearing in mind that any future arrangements must be compatible with these overarching requirements,

NOTING that nothing in this Protocol prevents the United Kingdom from ensuring unfettered market access for goods moving from Northern Ireland to the rest of the United Kingdom's internal market,

UNDERLINING the parties' shared aim of avoiding, to the extent possible in accordance with applicable legislation and taking into account their respective regulatory regimes as well as their implementation, controls at the ports and airports of Northern Ireland,

RECALLING that the Joint Report from the negotiators of the European Union and the United Kingdom Government on progress during phase 1 of negotiations under Article 50 TEU on the United Kingdom's orderly withdrawal from the European Union of 8 December 2017 outlines three different scenarios for protecting North-South cooperation and avoiding a hard border, but that this Protocol is based on the third scenario of maintaining full alignment with those rules of the Union's internal market and the customs union which, now or in the future, support North-South cooperation, the all-island economy and the protection of the 1998 Agreement, to apply unless and until an alternative arrangement implementing another scenario is agreed,

NOTING that, in accordance with Article 132 of the Withdrawal Agreement, the transition period may be extended by mutual consent,

RECALLING that the two Parties have carried out a mapping exercise, which shows that North-South cooperation relies to a significant extent on a common European Union legal and policy framework,

NOTING that therefore the United Kingdom's departure from the European Union gives rise to substantial challenges to the maintenance and development of North-South cooperation,

RECALLING that the United Kingdom remains committed to protecting and supporting continued North-South and East-West cooperation across the full range of political, economic, security, societal and agricultural contexts and frameworks of cooperation, including the continued operation of the North-South implementation bodies,

ACKNOWLEDGING the need for this Protocol to be implemented so as to maintain the necessary conditions for continued North-South cooperation, including for possible new arrangements in accordance with the 1998 Agreement,

RECALLING the Union and the United Kingdom's commitments to the North South PEACE and INTERREG funding programmes under the current multi-annual financial framework and to the maintaining of the current funding proportions for the future programme,

AFFIRMING the commitment of the United Kingdom to facilitate the efficient and timely transit through its territory of goods moving from Ireland to another Member State or another third country, or vice versa,

DETERMINED that the application of this Protocol should impact as little as possible on the everyday life of communities both in Ireland and Northern Ireland,

MINDFUL that the rights and obligations of Ireland under the rules of the Union's internal market and customs union must be fully respected,

HAVE AGREED UPON the following provisions, which shall be annexed to the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community ("Withdrawal Agreement"):

ARTICLE 1

Objectives and relationship to subsequent agreement

1. This Protocol is without prejudice to the provisions of the 1998 Agreement regarding the constitutional status of Northern Ireland and the principle of consent, which provides that any change in that status can only be made with the consent of a majority of its people.
2. This Protocol respects the essential State functions and territorial integrity of the United Kingdom.
3. This Protocol sets out arrangements necessary to address the unique circumstances on the island of Ireland, maintain the necessary conditions for continued North-South cooperation, avoid a hard border and protect the 1998 Agreement in all its dimensions.
4. The objective of the Withdrawal Agreement is not to establish a permanent relationship between the Union and the United Kingdom. The provisions of this Protocol are therefore intended to apply only temporarily, taking into account the commitments of the Parties set out in Article 2(1). The provisions of this Protocol shall apply unless and until they are superseded, in whole or in part, by a subsequent agreement.

ARTICLE 2

Subsequent agreement

1. The Union and the United Kingdom shall use their best endeavours to conclude, by 31 December 2020, an agreement which supersedes this Protocol in whole or in part.
2. Any subsequent agreement between the Union and the United Kingdom shall indicate the parts of this Protocol which it supersedes. Once a subsequent agreement between the Union and the United Kingdom becomes applicable after the entry into force of the Withdrawal Agreement, this Protocol shall then, from the date of application of such subsequent agreement and in accordance with the provisions of that agreement setting out the effect of that agreement on this Protocol, not apply or shall cease to apply, as the case may be, in whole or in part, notwithstanding Article 20.

ARTICLE 3

Extension of the transition period

The United Kingdom, having had regard to progress made towards conclusion of the agreement referred to in Articles 1(4) and 2(1) of this Protocol, may at any time before 1 July 2020 request the extension of the transition period referred to in Article 126 of the Withdrawal Agreement. If the United Kingdom makes such a request, the transition period may be extended in accordance with Article 132 of the Withdrawal Agreement.

ARTICLE 4

Rights of individuals

1. The United Kingdom shall ensure that no diminution of rights, safeguards and equality of opportunity as set out in that part of the 1998 Agreement entitled Rights, Safeguards and Equality of Opportunity results from its withdrawal from the Union, including in the area of protection against discrimination as enshrined in the provisions of Union law listed in Annex 1 to this Protocol, and shall implement this paragraph through dedicated mechanisms.
2. The United Kingdom shall continue to facilitate the related work of the institutions and bodies set up pursuant to the 1998 Agreement, including the Northern Ireland Human Rights Commission, the Equality Commission for Northern Ireland and the Joint Committee of representatives of the Human Rights Commissions of Northern Ireland and Ireland, in upholding human rights and equality standards.

ARTICLE 5

Common Travel Area

1. The United Kingdom and Ireland may continue to make arrangements between themselves relating to the movement of persons between their territories (the "Common Travel Area"), while fully respecting the rights of natural persons conferred by Union law.

2. The United Kingdom shall ensure that the Common Travel Area and the associated rights and privileges can continue to apply without affecting the obligations of Ireland under Union law, in particular with respect to free movement for Union citizens and their family members, irrespective of their nationality, to, from and within Ireland.

ARTICLE 6

Single customs territory, movement of goods

1. Until the future relationship becomes applicable, a single customs territory between the Union and the United Kingdom shall be established ("the single customs territory"). Accordingly, Northern Ireland is in the same customs territory as Great Britain.

The single customs territory shall comprise:

- (a) the customs territory of the Union defined in Article 4 of Regulation (EU) No 952/2013; and
- (b) the customs territory of the United Kingdom.

The rules set out in Annex 2 to this Protocol shall apply in respect of all trade in goods between the territories referred to in the second subparagraph, as well as, where so provided, between the single customs territory and third countries. With a view to ensuring the maintenance of the level playing field conditions required for the proper functioning of this paragraph, the provisions set out in Annex 4 to this Protocol shall apply. Where appropriate, the Joint Committee may modify Annex 4 in order to lay down higher standards for these level playing field conditions.

The Joint Committee shall adopt before 1 July 2020 the detailed rules relating to trade in goods between the two parts of the single customs territory for the implementation of this paragraph. In the absence of such a decision adopted before 1 July 2020, Annex 3 shall apply.

By derogation from the third subparagraph, fishery and aquaculture products, as set out in Annex I to Regulation (EU) 1379/2013 ("fishery and aquaculture products"), shall not be covered by the rules set out in Annexes 2 and 4, as well as the rules referred to in the fourth subparagraph, unless an agreement on access to waters and fishing opportunities is applicable between the Union and the United Kingdom. In accordance with Article 184 of the Withdrawal Agreement, the Union and the United Kingdom shall use their best endeavours to conclude and ratify such an agreement before 1 July 2020.

The Joint Committee may adopt decisions amending Annex 3 to this Protocol, where such amendments are necessary for the proper functioning of this paragraph. Such decisions may not amend the essential elements of this Protocol or the Withdrawal Agreement.

The second subparagraph of this paragraph is without prejudice to the specific arrangements set out in the Protocol relating to the Sovereign Base Areas of the United Kingdom of Great Britain and Northern Ireland in Cyprus.

2. Legislation as defined in point (2) of Article 5 of Regulation (EU) No 952/2013 of the European Parliament and of the Council¹ shall apply to and in the United Kingdom in respect of Northern Ireland (not including the territorial waters of the United Kingdom). However, the Joint Committee shall establish the conditions, including in quantitative terms, under which certain fishery and aquaculture products brought into the customs territory of the Union defined in Article 4 of Regulation (EU) No 952/2013 by vessels flying the flag of the United Kingdom and registered in Northern Ireland are exempted from duties.

The provisions of Union law listed in Annex 5 to this Protocol shall also apply, under the conditions set out therein, to and in the United Kingdom in respect of Northern Ireland.

Articles 30 and 110 TFEU shall apply to and in the United Kingdom in respect of Northern Ireland. Quantitative restrictions on exports and imports shall be prohibited between the Union and Northern Ireland.

¹ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

ARTICLE 7

Protection of the UK internal market

1. Nothing in this Protocol shall prevent the United Kingdom from ensuring unfettered market access for goods moving from Northern Ireland to the rest of the United Kingdom's internal market. Provisions of Union law made applicable by this Protocol which prohibit or restrict the exportation of goods shall only be applied to trade between the territories referred to in Article 6(1) to the extent strictly required by any international obligations incumbent on the Union. The United Kingdom shall ensure the full protection of international requirements and commitments that are relevant to the prohibitions and restrictions of exportation of goods from the Union to third countries as set out in Union law.

2. Having regard to Northern Ireland's integral place in the United Kingdom's internal market, the Union and the United Kingdom shall use their best endeavours to facilitate, in accordance with applicable legislation and taking into account their respective regulatory regimes as well as their implementation, the trade between the part of the territory of the United Kingdom to which Regulation (EU) No 952/2013 applies by virtue of Article 6(2) and other parts of the territory of the United Kingdom. The Joint Committee shall keep under constant review the application of this paragraph and adopt appropriate recommendations with a view to avoiding, to the extent possible, controls at the ports and airports of Northern Ireland.

3. Nothing in this Protocol shall prevent a product originating from Northern Ireland from being presented as originating from the United Kingdom when placed on the market in Great Britain.

4. Nothing in this Protocol shall affect the law of the United Kingdom regulating the placing on the market in other parts of the United Kingdom of goods from Northern Ireland that conform with or benefit from technical regulations, assessments, registrations, certificates, approvals or authorisations governed by provisions of Union law referred to in Annex 5.

ARTICLE 8

Technical regulations, assessments, registrations, certificates, approvals and authorisations

1. Without prejudice to the provisions of Union law referred to in Annex 5, the lawfulness of placing goods on the market in Northern Ireland shall be governed by the law of the United Kingdom as well as, as regards goods imported from the Union, by Articles 34 and 36 TFEU.

2. Where provisions of Union law made applicable by this Protocol provide for the indication of a Member State, including in abbreviated form, as markings, labelling, tags, or by any other means, the United Kingdom in respect of Northern Ireland shall be indicated as "UK(NI)" or "United Kingdom (Northern Ireland)". Where provisions of Union law made applicable by this Protocol provide for the indication in the form of a numeric code, the United Kingdom in respect of Northern Ireland shall be indicated with a distinguishable numeric code.

3. By way of derogation from Article 15(1) of this Protocol and from Article 7 of the Withdrawal Agreement, in respect of the recognition in one Member State of technical regulations, assessments, registrations, certificates, approvals and authorisations issued by the authorities of another Member State, or by a body established in another Member State, references to Member States in provisions of Union law made applicable by this Protocol shall not be read as including the United Kingdom in respect of Northern Ireland as regards technical regulations, assessments, registrations, certificates, approvals and authorisations issued by the authorities of the United Kingdom or by bodies established in the United Kingdom.

The first subparagraph shall not apply to registrations, certifications, approvals and authorisations of sites, installations or premises in Northern Ireland issued by competent authorities of the United Kingdom, where the registration, certification, approval or authorisation may require an inspection of the sites, installations or premises.

The first subparagraph shall not apply to veterinary certificates, and official labels for plant reproductive material, required in provisions of Union law made applicable by this protocol.

The first subparagraph is without prejudice to the validity, in Northern Ireland, of assessments, registrations, certificates, approvals and authorisations issued, on the basis of provisions of Union law made applicable by this Protocol, by the competent authorities of the United Kingdom or by bodies established in the United Kingdom. Any conformity marking, logo or similar required by the provisions of Union law made applicable by this Protocol which is affixed by economic operators based on the assessment, registration, certificate, approval or authorisation issued by competent authorities of the United Kingdom or by bodies established in the United Kingdom shall be accompanied by the indication "UK(NI)".

The United Kingdom in respect of Northern Ireland may not initiate objection, safeguard or arbitration procedures provided for in provisions of Union law made applicable by this Protocol as far as these procedures concern the technical regulations, standards, assessments, registrations, certificates, approvals and authorisations issued by competent authorities of the Member State or by bodies established in Member States.

The first subparagraph does not prevent the test and release by a qualified person in Northern Ireland of a batch of a medicinal product imported into or manufactured in Northern Ireland.

ARTICLE 9

VAT and excise

The provisions of Union law listed in Annex 6 to this Protocol concerning goods shall apply to and in the United Kingdom in respect of Northern Ireland.

The Joint Committee shall regularly discuss the implementation of this Article, and where appropriate, adopt the necessary measures for its proper application.

ARTICLE 10

Agriculture and environment

The provisions of Union law listed in Annex 5 to this Protocol shall apply, under the conditions set out therein, to and in the United Kingdom in respect of Northern Ireland.

ARTICLE 11

Single electricity market

The provisions of Union law governing wholesale electricity markets listed in Annex 7 to this Protocol shall apply, under the conditions set out therein, to and in the United Kingdom in respect of Northern Ireland.

ARTICLE 12

State aid

1. The provisions of Union law listed in Annex 8 to this Protocol shall apply to the United Kingdom, including with regard to measures supporting the production of and trade in agricultural products in Northern Ireland, in respect of measures that affect that trade between the part of the territory of the United Kingdom to which Regulation (EU) No 952/2013 applies by virtue of Article 6(2) of this Protocol and the Union which is subject to this Protocol.

2. Notwithstanding paragraph 1, the provisions of Union law referred to in that paragraph shall not apply with respect to measures taken by the United Kingdom authorities supporting the production of and trade in agricultural products in Northern Ireland up to a determined maximum overall annual level of support, and provided that a determined minimum percentage of that exempted support complies with the provisions of Annex 2 to the WTO Agreement on Agriculture. The determination of the maximum exempted overall annual level of support and the minimum percentage shall be governed by the procedures set out in Annex 9.

3. Where the European Commission examines information regarding a measure by the United Kingdom authorities that may constitute unlawful aid subject to paragraph 1, it shall ensure that the United Kingdom is kept fully and regularly informed of the progress and outcome of the examination of that measure.

The European Commission and the independent authority referred to in Article 9 of Annex 4 shall establish the administrative arrangements necessary to the proper implementation of this Article and Part Four of Annex 4 respectively, and keep those arrangements under review.

ARTICLE 13

Other areas of North-South cooperation

1. Consistent with the arrangements set out in Article 6(2) and Articles 7 to 12 of this Protocol, and in full respect of Union law, this Protocol shall be implemented and applied so as to maintain the necessary conditions for continued North-South cooperation, including in the areas of environment, health, agriculture, transport, education and tourism, as well as in the areas of energy, telecommunications, broadcasting, inland fisheries, justice and security, higher education and sport. In full respect of Union law, the United Kingdom and Ireland may continue to make new arrangements that build on the provisions of the 1998 Agreement in other areas of North-South cooperation on the island of Ireland.
2. The Joint Committee shall keep under constant review the extent to which the implementation and application of this Protocol maintains the necessary conditions for North-South cooperation. The Joint Committee may make appropriate recommendations to the Union and the United Kingdom in this respect, including on recommendation from the Specialised Committee.

ARTICLE 14

Implementation, application, supervision and enforcement

1. Without prejudice to paragraph 4, the authorities of the United Kingdom shall be responsible for implementing and applying the provisions of Union law made applicable by this Protocol to and in the United Kingdom in respect of Northern Ireland.

2. Without prejudice to paragraph 4, Union representatives shall have the right to be present during and receive, upon request, all relevant information relating to any activities of the United Kingdom authorities related to the implementation and application of provisions of Union law made applicable by this Protocol. The United Kingdom shall facilitate that presence of Union representatives and provide them with the information requested. Where the Union representative requests the United Kingdom authorities to carry out control measures in individual cases for duly stated reasons, the United Kingdom authorities shall carry out those control measures.

3. The practical working arrangements related to the exercise of the rights of Union representatives referred to in paragraph 2 shall be determined by the Joint Committee, upon proposal from the Specialised Committee.

4. As regards Article 6(2), and Articles 8 to 12 of this Protocol, as well as Article 7(1) of Annex 4 to this Protocol in respect of measures of the Member States, the institutions, bodies, offices, and agencies of the Union shall in relation to the United Kingdom, and natural and legal persons residing or established in the territory of the United Kingdom, have the powers conferred upon them by Union law. In particular, the Court of Justice of the European Union shall have jurisdiction as provided for in the Treaties in this respect. The second and third subparagraphs of Article 267 TFEU shall apply to and in the United Kingdom in this respect.

5. Acts of the institutions, bodies, offices, and agencies adopted in accordance with paragraph 4 shall produce in respect of and in the United Kingdom the same legal effects as those which they produce within the Union and its Member States.

6. When representing or assisting a party in relation to administrative procedures arising from the exercise of the powers of the institutions, bodies, offices, and agencies of the Union referred to in paragraph 4, lawyers authorised to practise before the courts or tribunals of the United Kingdom shall in every respect be treated as lawyers authorised to practise before courts or tribunals of Member States who represent or assist a party in relation to such administrative procedures.

7. In cases brought before the Court of Justice of the European Union pursuant to paragraph 4:

- (a) the United Kingdom may participate in the proceedings before the Court of Justice of the European Union in the same way as a Member State;
- (b) lawyers authorised to practise before the courts or tribunals of the United Kingdom may represent or assist a party before the Court of Justice of the European Union in such proceedings and shall in every respect be treated as lawyers authorised to practise before courts or tribunals of Member States representing or assisting a party before the Court of Justice of the European Union.

ARTICLE 15

Common provisions

1. For the purposes of this Protocol, any reference to the United Kingdom in the applicable provisions of the Withdrawal Agreement shall be read as referring to the United Kingdom or the United Kingdom in respect of Northern Ireland, as the case may be.

Notwithstanding any other provisions of this Protocol, any reference in the applicable provisions of the Withdrawal Agreement and of this Protocol, as well as in the provisions of Union law made applicable to and in the United Kingdom in respect of Northern Ireland by this Protocol, to the territory defined in Article 4 of Regulation (EU) No 952/2013 shall be read as including the part of the territory of the United Kingdom to which Regulation (EU) No 952/2013 applies by virtue of Article 6(2) of this Protocol.

For the purposes of the first subparagraph of Article 6(1), the term "customs territory" shall have the same meaning as in Article XXIV of the General Agreement on Tariffs and Trade 1994.

Titles I and III of Part Three, as well as Part Six shall apply without prejudice to the provisions of this Protocol.

2. For the purposes of Article 6(1) of this Protocol:

- "third country" shall mean a country or territory which does not belong to the customs territories referred to in Article 6(1) of this Protocol;
- "part of the single customs territory" shall mean, on the one hand, the customs territory of the Union defined in Article 4 of Regulation (EU) No 952/2013 and, on the other hand, the United Kingdom customs territory.

3. Notwithstanding Articles 4(4) and 4(5) of the Withdrawal Agreement, the provisions of this Protocol referring to Union law or concepts or provisions thereof shall in their implementation and application be interpreted in conformity with the relevant case law of the Court of Justice of the European Union.

4. Notwithstanding Article 6(1) of the Withdrawal Agreement, and unless otherwise provided, where this Protocol makes reference to a Union act, the reference to that act shall be read as referring to it as amended or replaced.

5. Where the Union adopts a new act that falls within the scope of this Protocol, but neither amends nor replaces a Union act listed in the Annexes to this Protocol, the Union shall inform the United Kingdom of this adoption in the Joint Committee. Upon request of the Union or the United Kingdom, the Joint Committee shall hold an exchange of views on the implications of the newly adopted act for the proper functioning of this Protocol within 6 weeks after the request.

As soon as reasonably practical after the Union has informed the United Kingdom in the Joint Committee, the Joint Committee shall either:

- (a) adopt a decision adding the newly adopted act to the relevant Annex of this Protocol; or
- (b) where an agreement on adding the newly adopted act to the relevant Annex to this Protocol cannot be reached, examine all further possibilities to maintain the good functioning of this Protocol and take any decision necessary to this effect.

If the Joint Committee has not taken a decision within a reasonable time, the Union shall be entitled, after giving notice to the United Kingdom, to take appropriate remedial measures. Such measures shall take effect at the earliest 6 months after the Union informed the United Kingdom in accordance with the first subparagraph, but in no event earlier than the date on which the newly adopted act is implemented in the Union.

6. By way of derogation from paragraph 1 of this Article and from Article 7 of the Withdrawal Agreement, unless the Union considers that full or partial access by the United Kingdom or the United Kingdom in respect of Northern Ireland, as the case may be, is strictly necessary to enable the United Kingdom to comply with its obligations under this Protocol, including because access to the relevant information cannot be facilitated by the working group referred to in Article 17 of this Protocol or by any other practical means, the following shall apply: in respect of access to any network, information system, or database established on the basis of Union law, references to Member States and competent authorities of Member States in provisions of Union law made applicable by this Protocol shall not be read as including the United Kingdom or the United Kingdom in respect of Northern Ireland, as the case may be.

7. Authorities of the United Kingdom shall not act as leading authority for risk assessments, examinations, approvals and authorisation procedures provided for in Union law made applicable by this Protocol.

8. Articles 346 and 347 TFEU shall apply to this Protocol as regards measures taken by a Member State or by the United Kingdom in respect of Northern Ireland.

ARTICLE 16

Specialised Committee

The Committee on issues related to the implementation of the Protocol on Ireland/Northern Ireland established by Article 165 of the Withdrawal Agreement ("Specialised Committee") shall:

- (a) facilitate the implementation and application of this Protocol;
- (b) examine proposals concerning the implementation and application of this Protocol from the North-South Ministerial Council and North-South Implementation bodies set up under the 1998 Agreement;
- (c) consider any matter of relevance to Article 4 of this Protocol brought to its attention by the Northern Ireland Human Rights Commission, the Equality Commission for Northern Ireland, and the Joint Committee of representatives of the Human Rights Commissions of Northern Ireland and Ireland;
- (d) discuss any point raised by the Union or the United Kingdom that is of relevance to this Protocol and gives rise to a difficulty; and
- (e) make recommendations to the Joint Committee as regards the functioning of this Protocol.

ARTICLE 17

Joint consultative working group

1. A joint consultative working group on the implementation of the Protocol is hereby established. It shall serve as a forum for the exchange of information and mutual consultation.
2. The working group shall be composed of representatives of the Union and the United Kingdom and shall carry out its functions under the supervision of the Specialised Committee, to which it shall report. The working group shall have no power to take binding decisions other than that referred to in paragraph 6.
3. Within the working group:
 - (a) the Union and the United Kingdom shall, in a timely manner, exchange information about planned, ongoing and final relevant implementation measures in relation to the Union acts listed in the Annexes to this Protocol;
 - (b) the Union shall inform the United Kingdom about planned Union acts within the scope of this Protocol, including those amending or replacing the Union acts listed in the Annexes to this Protocol;
 - (c) the Union shall provide to the United Kingdom all information the Union considers relevant to allow the United Kingdom to fully comply with its obligations under the Protocol; and

- (d) the United Kingdom shall provide to the Union all information that Member States provide to one another or the Union institutions, bodies, offices or agencies pursuant to the Union acts listed in the Annexes to this Protocol.
4. The working group shall be co-chaired by the Union and the United Kingdom.
5. The working group shall meet at least once a month, unless otherwise decided by the Union and the United Kingdom by mutual consent. Where necessary, information referred to in points (c) and (d) of paragraph 3 can be exchanged between meetings.
6. The working group shall adopt its own rules of procedure by mutual consent.
7. The Union shall ensure that all views expressed and information (including technical and scientific data) provided by the United Kingdom in the working group are communicated to the relevant Union institutions, bodies, offices and agencies without undue delay.

ARTICLE 18

Safeguards

1. If the application of this Protocol leads to serious economic, societal or environmental difficulties liable to persist, or to diversion of trade, the Union or the United Kingdom may unilaterally take appropriate measures. Such safeguard measures shall be restricted with regard to their scope and duration to what is strictly necessary in order to remedy the situation. Priority shall be given to such measures as will least disturb the functioning of this Protocol.

2. If a safeguard measure taken by the Union or the United Kingdom, as the case may be, in accordance with paragraph 1 creates an imbalance between the rights and obligations under this Protocol, the Union or the United Kingdom, as the case may be, may take such proportionate rebalancing measures as are strictly necessary to remedy the imbalance. Priority shall be given to such measures as will least disturb the functioning of this Protocol.

3. Safeguard and rebalancing measures taken in accordance with paragraphs 1 and 2 shall be governed by the procedures set out in Annex 10 to this Protocol.

ARTICLE 19

Protection of financial interests

The Union and the United Kingdom shall counter fraud and any other illegal activities affecting the financial interests of the Union or of the United Kingdom.

ARTICLE 20

Review

If at any time after the end of the transition period the Union or the United Kingdom considers that this Protocol is, in whole or in part, no longer necessary to achieve the objectives set out in Article 1(3) and should cease to apply, in whole or in part, it may notify the other party, setting out its reasons.

Within 6 months of such a notification, the Joint Committee shall meet at ministerial level to consider the notification, having regard to all of the objectives specified in Article 1. The Joint Committee may seek an opinion from institutions created by the 1998 Agreement.

If, following the consideration referred to above, and acting in full respect of Article 5 of the Withdrawal Agreement, the Union and the United Kingdom decide jointly within the Joint Committee that the Protocol, in whole or in part, is no longer necessary to achieve its objectives, the Protocol shall cease to apply, in whole or in part. In such a case the Joint Committee shall address recommendations to the Union and to the United Kingdom on the necessary measures, taking into account the obligations of the parties to the 1998 Agreement.

ARTICLE 21

Annexes

Annexes 1 to 10 shall form an integral part of this Protocol.

PROVISIONS OF UNION LAW REFERRED TO IN ARTICLE 4(1)

- Council Directive 2004/113/EC of 13 December 2004 implementing the principle of equal treatment between men and women in the access to and supply of goods and services¹
- Directive 2006/54/EC of the European Parliament and of the Council of 5 July 2006 on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation²
- Council Directive 2000/43/EC of 29 June 2000 implementing the principle of equal treatment between persons irrespective of racial or ethnic origin³
- Council Directive 2000/78/EC of 27 November 2000 establishing a general framework for equal treatment in employment and occupation⁴

¹ OJ L 373, 21.12.2004, p. 37.

² OJ L 204, 26.7.2006, p. 23.

³ OJ L 180, 19.7.2000, p. 22.

⁴ OJ L 303, 2.12.2000, p. 16.

- Directive 2010/41/EU of the European Parliament and of the Council of 7 July 2010 on the application of the principle of equal treatment between men and women engaged in an activity in a self-employed capacity and repealing Council Directive 86/613/EEC¹

- Council Directive 79/7/EEC of 19 December 1978 on the progressive implementation of the principle of equal treatment for men and women in matters of social security²

¹ OJ L 180, 15.7.2010, p. 1.

² OJ L 6, 10.1.1979, p. 24.

ARTICLE 1

Scope

1. Subject to the conditions laid down in Article 6(1) of the Protocol, this Annex shall apply to all goods:
 - (a) produced in the customs territory of the Union or the United Kingdom customs territory, including those wholly or partially obtained or produced from products coming from third countries which are in free circulation in the customs territory of the Union or the United Kingdom customs territory; or
 - (b) coming from third countries and in free circulation in the customs territory of the Union or the United Kingdom customs territory;
 - (c) obtained or produced in the customs territory of the Union or the United Kingdom customs territory, in the manufacture of which products coming from third countries and not in free circulation either in the customs territory of the Union or the United Kingdom customs territory were used, under the condition that the import formalities have been complied with and any customs duties or charges having an equivalent effect which are payable on those goods or on the third-country products used in their manufacture have been levied in the exporting part of the single customs territory.

The term "wholly obtained" in point (a) shall have the same meaning in the United Kingdom customs territory as it does in the customs territory of the Union.

2. Goods from third countries shall be considered to be in free circulation in the customs territory of the Union or the United Kingdom customs territory if the import formalities have been complied with and any customs duties or charges having equivalent effect which are payable have been levied by the Union or by the United Kingdom in their respective part of the single customs territory, and if they have not benefitted from a total or partial reimbursement of such duties or charges.
3. As regards goods obtained or produced in the customs territory of the Union or the United Kingdom customs territory, in the manufacture of which products coming from third countries and not in free circulation either in the customs territory of the Union or the United Kingdom customs territory were used, but which are not covered by point (c) of paragraph 1, the importing part of the single customs territory shall apply the customs legislation applying to goods from third countries.

ARTICLE 2

Trade between the parts of the single customs territory

1. Customs duties on imports and exports, and any charges having equivalent effect, shall be prohibited between the parts of the single customs territory. This prohibition shall also apply to customs duties of a fiscal nature.

Charges for the performance of customs controls or any other application of the customs legislation between the parts of the single customs territory shall be considered having equivalent effect to customs duties. Charges may however be imposed or costs recovered where specific services are rendered by the customs authorities, in particular the following:

- (a) attendance, where requested, by customs staff outside official office hours or at premises other than customs premises;
- (b) analyses or expert reports on goods and postal fees for the return of goods to an applicant, particularly in respect of decisions taken or information provided upon application;
- (c) the examination or sampling of goods for verification purposes, or the destruction of goods, where costs other than the cost of using customs staff are involved;
- (d) exceptional control measures, where these are necessary due to the nature of the goods or to a potential risk.

2. Articles III, V and Article XI of the General Agreement on Tariffs and Trade 1994 ("GATT 1994") shall be incorporated into and be made part of this Protocol and shall apply between the parts of the single customs territory *mutatis mutandis*.

3. The rules set out in this Annex shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security, the protection of health and life of humans, animals or plants, the protection of national treasures possessing artistic, historic or archaeological value, the protection of industrial or commercial property. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the parts of the single customs territory.

4. Nothing in this Annex shall be construed:
 - (a) to require the Union or the United Kingdom to furnish or allow access to any information the disclosure of which it considers contrary to its essential security interests; or

 - (b) to prevent the Union or the United Kingdom from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) connected with the production of or trade in arms, munitions or war material or relating to such production of or trade in other goods and materials as is carried out directly or indirectly for the purpose of provisioning a military establishment;

 - (ii) relating to fissionable and fusionable materials or the materials from which they are derived; or

 - (iii) taken in time of war or other emergency in international relations; or

- (c) to prevent the Union or the United Kingdom from taking any action for the purpose of maintaining international peace and security.

ARTICLE 3

Customs Tariff applicable to trade with third countries

1. The United Kingdom shall align the tariffs and rules applicable in its customs territory with:
 - (a) the Union's Common Customs Tariff, as set out in Article 56(2) of Regulation (EU) 952/2013;
 - (b) the Union's rules on the origin of goods, as set out in Chapter 2 of Title II of Regulation (EU) 952/2013; and
 - (c) the Union's rules on the value of goods for customs purposes, as set out in Chapter 3 of Title II of Regulation (EU) 952/2013.
2. Under no circumstances may the United Kingdom:
 - (a) apply to its customs territory a customs tariff which is lower than the Common Customs Tariff for any good or import from any third country; or

- (b) apply or grant in its customs territory tariff preferences to any good on the basis of rules of origin that are different from those governing the granting of such preferences to the same good by the Union in its customs territory.
- 3. The United Kingdom may not, without prior agreement in the Joint Committee, apply or grant in its customs territory any quotas, tariff-rate quotas or duty suspensions.
- 4. The United Kingdom shall be informed of any decision taken by the Union to amend the Common Customs Tariff, to suspend or reintroduce duties and any decision concerning quotas, tariff-rate quotas or duty suspensions in sufficient time for it to align itself with that decision. If necessary, consultations may be held in the Joint Committee.

ARTICLE 4

Commercial policy

- 1. The single customs territory shall comply with the relevant provisions of Article XXIV of the GATT 1994. To this end, the United Kingdom shall harmonise the commercial policy applicable to its customs territory with the common commercial policy of the Union to the extent necessary to give effect to Article 6(1) of the Protocol and Article 3 of this Annex, and by applying regulations of commerce other than duties, in particular measures falling under Article XI:1 of the GATT 1994, which are substantially the same as those of the Union.

2. The United Kingdom shall ensure that, for the products covered by Article 6(1) of the Protocol, its Schedules of Concessions referred to in Article II of the GATT 1994 are fully aligned with those of the Union, and commitments on tariff-rate quotas are compatible with those of the Union and comply with the provisions of Article 3 of this Annex. The Union and the United Kingdom agree to cooperate on WTO matters on the apportionment of WTO tariff-rate quotas and to the extent necessary for the functioning of the single customs territory.
3. The Union's trade defence regime, as well as the Union's Generalised Scheme of Preferences ("GSP"), shall cover both parts of the single customs territory. The Union shall consult the United Kingdom on any trade defence measures or actions under the GSP regime which it considers taking. At least 6 months before the end of the transition period, the Joint Committee shall set up the procedures for the application of this paragraph.

ARTICLE 5

Administrative cooperation

1. In addition to the specific cooperation provided for in Annex 3 to this Protocol, the administrative authorities of the Union, including its Member States, and of the United Kingdom responsible for implementing the provisions of this Annex shall provide each other with mutual administrative assistance so as to ensure compliance with those provisions for trade in goods between the parts of the single customs territory or with third countries.

2. At least 6 months before the end of the transition period, the Joint Committee shall elaborate the appropriate provisions on mutual administrative assistance referred to in paragraph 1, including as regards the recovery of debts.

ARTICLE 6

Specific remedies

1. By way of derogation from Articles 170 to 179 of the Withdrawal Agreement, Article 6(1) of the Protocol and Article 2 of this Annex, in case of non-compliance by the United Kingdom with the obligations set out in Articles 1, 3 and 4 of this Annex with respect to goods and products from third countries, the Union may, where it considers this necessary to protect the integrity of the single market, impose tariffs or other restrictions on the movement of the relevant goods into or out of the customs territory of the Union. These goods shall not be considered as being within the scope of this Annex, as set out in Article 1(1).
2. Where the Union has made a finding, based on objective information, of the existence of an error in the United Kingdom customs territory in the implementation of Annex 3, where this error leads to consequences in terms of import duties, the Union shall request the Joint Committee to determine the appropriate measures with a view to resolving the situation.
3. Part Six of the Withdrawal Agreement shall apply to any dispute relating to the application of this Article.

ARTICLE 1

Application of Customs Codes

Without prejudice to the provisions set out in Annex 2, the Union Customs Code and any other measures and controls which are applicable in the customs territory of the Union, and the United Kingdom Taxation (Cross-border Trade) Act 2018 and its implementing provisions, as well as other relevant legislation, which are applicable in the customs territory of the United Kingdom, shall apply in trade in goods between the two parts of the single customs territory under the conditions laid down in this Protocol and this Annex.

ARTICLE 2

Formalities in respect of point (c) of Article 1(1) of Annex 2

1. For the implementation of point (c) of Article 1(1) of Annex 2, the import formalities shall be considered as having been complied with in the exporting part of the single customs territory by the validation of the document necessary to prove that a good is within the scope of Annex 2, as set out in Article 1(1) thereof.

2. The validation referred to in paragraph 1 shall cause the customs duties or charges having equivalent effect, which are payable on the goods concerned or on the third-country products used in their manufacture in accordance with Article 3 of Annex 2, to be levied in the exporting part of the single customs territory. It shall also give rise to the application of the commercial policy measures described in Article 4 of Annex 2 and to which the goods may be subject.
3. The moment when the customs duties or charges having equivalent effect referred to in paragraph 2 shall be levied, shall be deemed to be the moment when the competent customs authorities accept the export declaration relating to the goods in question.
4. The debtor shall be the declarant. In the event of indirect representation, the person on whose behalf the declaration is made shall also be a debtor.

ARTICLE 3

Documentary evidence

Without prejudice to Article 5, proof that a good is within the scope of Annex 2 to this Protocol, as set out in Article 1(1) thereof, shall be provided by documentary evidence issued at the exporter's request by the customs authorities in the parts of the single customs territory.

ARTICLE 4

A. UK. Movement certificate

1. The documentary evidence referred to in Article 3 shall be the A. UK. movement certificate. The Union shall draw up the specimen of the A. UK. movement certificate and explanatory notes and inform the Joint Committee thereof. The use of that specimen shall be mandatory.
2. The A. UK. Movement certificate may be used only where:
 - (a) the goods have not, after exportation and prior to being declared for importation, been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing part of the single customs territory;
 - (b) the goods have been stored or exhibited in a third country provided that the goods remain under customs supervision in that third country.
3. Without prejudice to paragraph 2, the splitting of consignments may take place in a third country if it is carried out by the exporter or under its responsibility and provided that they remain under customs supervision in that third country.

4. Paragraph 2 shall be considered to be complied with unless the customs authorities in the importing part of the single customs territory have reason to believe the contrary. In such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means.
5. An A. UK. movement certificate shall be endorsed by the customs authorities in the exporting part of the single customs territory when goods to which it relates are exported. It shall be made available to the exporter as soon as the actual exportation has been effected or ensured.
6. An A. UK. movement certificate may be endorsed only where it can serve as the documentary evidence required for the purpose of determining that a good is within the scope of Annex 2, as set out in Article 1(1) thereof.
7. The exporter applying for the issue of an A. UK. movement certificate shall be prepared to submit at any time, at the request of the customs authorities in the exporting part of the single customs territory where the A. UK. movement certificate is issued, all appropriate documents proving the status of the products concerned as well as the fulfilment of the other requirements of the Protocol and of Annex 2 to this Protocol.

8. The issuing customs authorities shall take any steps necessary to verify the status of the products and the fulfilment of the other requirements of the Protocol and of this Annex. For this purpose, they shall have the right to call for any reasonable evidence and to carry out any control considered appropriate. The issuing customs authorities shall also ensure that the certificates are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
9. An A. UK. movement certificate must be submitted, within four months of the date of issue by the customs authorities in the exporting part of the single customs territory, to the customs authorities in the importing part of the single customs territory.
10. A. UK. movement certificates submitted to the customs authorities in the importing part of the single customs territory after the final date for presentation specified in paragraph 9 may be accepted where the failure to submit these documents by the final date set is due to exceptional circumstances.
11. In other cases of belated presentation, the customs authorities in the importing part of the single customs territory shall accept A. UK. movement certificates where the related goods were presented to those authorities before the said final date.

ARTICLE 5

A. UK. movement certificates issued retrospectively

1. Notwithstanding Article 4(5), A. UK. movement certificates may exceptionally be issued after the actual exportation has been effected or ensured of the goods to which it relates if:
 - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - (b) it is demonstrated to the satisfaction of the customs authorities that an A. UK. movement certificate was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the A. UK. movement certificate relates, and state the reasons for his request.
3. The customs authorities may issue an A. UK. movement certificate retrospectively only where the customs authorities are satisfied a certificate has been applied for in accordance with the provisions of this Article.

ARTICLE 6

Submission of A. UK. movement certificates

1. Movement certificates shall be submitted to customs authorities in the importing part of the single customs territory in accordance with the procedures laid down in that part of the single customs territory. These authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods are within the scope of Annex 2 to this Protocol, as set out in Article 1(1) thereof.
2. The discovery of slight discrepancies between the statements made in the A.UK. movement certificates and those made in the document submitted to the customs authorities for the purpose of carrying out the import formalities for the goods shall not ipso facto render the certificates null and void if it is duly established that the certificates correspond to the goods presented.
3. Obvious formal errors such as typing errors on A. UK. movement certificates should not cause these certificates to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in these certificates.

ARTICLE 7

Replacement of A. UK. movement certificates

When goods are placed under the control of a customs office in either part of the single customs territory, it shall be possible to replace the original A. UK. movement certificate by one or more A. UK. movement certificates for the purpose of sending all or some of these goods elsewhere within the single customs territory. The replacement A. UK. movement certificate(s) shall be issued by the customs office under whose control the products are placed.

ARTICLE 8

Administrative cooperation

1. The customs authorities of the Member States of the Union and of United Kingdom shall provide each other, through the European Commission, with specimen impressions of stamps used in their customs offices for the issue of A. UK. movement certificates and with the addresses of the customs authorities responsible for verifying those certificates.
2. In order to ensure the proper application of this Protocol, the Union and United Kingdom shall assist each other, through the competent customs administrations, in checking the authenticity of A. UK. movement certificates and the correctness of the information given in them.

ARTICLE 9

Verification of A. UK. movement certificates

1. Subsequent verifications of A. UK. movement certificates shall be carried out at random or whenever the customs authorities in the importing part of the single customs territory have reasonable doubts as to the authenticity of the certificates, the status of the products concerned or the fulfilment of the other requirements of the Protocol and of its Annexes, providing such verification is sought no later than 3 years after the issuing of the A. UK. movement certificate by the customs authorities in the exporting part of the single customs territory.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities in the importing part of the single customs territory shall send the A. UK. movement certificate to the customs authorities in the exporting part of the single customs territory, and the invoice, if it has been submitted, or a copy of these documents, giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the A.UK movement certificate is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities in the exporting part of the single customs territory. For this purpose, they shall have the right to call for any reasonable evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities in the importing part of the single customs territory decide to refuse for the products concerned, the treatment provided for in Annex 2 while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification within a maximum of 10 months. These results must indicate clearly whether the documents are authentic and whether the products concerned were within the scope of Annex 2 to this Protocol, as set out in Article 1(1) thereof, and fulfil the other requirements of the Protocol and its Annexes.
6. If, in cases of reasonable doubt, there is no reply within 10 months or if the reply does not contain sufficient information to determine the authenticity of the document in question or the true status of the product, the requesting customs authorities shall, except in exceptional circumstances, refuse the treatment provided for in the Protocol and its Annexes.

ARTICLE 10

Disputes relating to the verification procedure

1. Where disputes arise in relation to the verification procedures of Article 9 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification, or where they raise a question as to the interpretation of this Annex, they shall be submitted to the Joint Committee.

2. At the request of the Union or the United Kingdom, consultations shall be hold in the Joint Committee within a period of 90 days from the date of submission referred to in paragraph 1, with a view to resolving those differences. The period for consultation may be extended on a case by case basis by mutual written agreement. After this period the customs authority of the importing part of the single customs territory can make its decision on the status of the goods concerned.
3. In all cases, disputes between the importer and the customs authorities of the importing country shall be settled under the legislation of the said country.

ARTICLE 11

Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining the treatment provided for in the Protocol and Annex 2 to this Protocol. Such penalties shall be effective, proportionate and dissuasive.

ARTICLE 12

Provisions concerning the goods brought by travellers

Provided that they are not intended for commercial use, goods brought by travellers from one part of the single customs territory to the other part of the single customs territory shall benefit from the treatment provided for in Annex 2 without being the subject of the certificate provided for in Articles 3 to 11 when they are declared as goods within the scope of Annex 2, as set out in Article 1(1) thereof, and there is no doubt as to the accuracy of the declaration.

The Joint Committee shall regularly discuss the implementation of this Article, and where appropriate, adopt the necessary measures for its proper application.

ARTICLE 13

Postal consignments

Postal consignments (including postal packages) shall benefit from the treatment provided for in Annex 2 without being the subject of the certificate provided for in Articles 3 to 11, provided there is no indication on the packing or on the accompanying documents that the goods contained therein are not within the scope of Annex 2 to this Protocol, as set out in Article 1(1) thereof. This indication consists of a label to be affixed in all cases of this kind by the competent authorities of the exporting part of the single customs territory.

The Union shall draw up the specimen of the label referred to in the first subparagraph and inform the Joint Committee thereof. The use of the label based on that specimen shall be mandatory.

The Joint Committee shall regularly discuss the implementation of this Article, and where appropriate, adopt the necessary measures for its proper application.



PART ONE

TAXATION

ARTICLE 1

Taxation

1. The Union and the United Kingdom recognise and commit themselves to implementing the principles of good governance in the area of taxation, including the global standards on transparency and exchange of information, fair taxation, and the OECD standards against Base Erosion and Profit Shifting (BEPS). The Union and the United Kingdom will promote good governance in tax matters, improve international cooperation in the tax area and facilitate the collection of tax revenues.
2. In the context of the Union's and the United Kingdom's commitments set out in paragraph 1, the United Kingdom shall continue to apply provisions of its domestic law transposing the following provisions of Union law, as applicable at the end of the transition period:
 - (a) Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC;

- (b) Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market; and
 - (c) Article 89 of Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC.
3. The Union and the United Kingdom, reflecting the direction set by the G20-OECD BEPS Action Plan, reaffirm their commitment to curb harmful tax measures.

In this context, the United Kingdom reaffirms its commitment to the Code of Conduct for business taxation set out in the conclusions of the Council of Ministers of 1st December 1997 as reflected in the mandate and criteria established by those conclusions, as well as the guidance relating to the Code of Conduct, as applicable at the end of the transition period.

4. The Joint Committee may determine the measures necessary for the implementation of paragraph 2 and shall discuss all matters related to the implementation of paragraph 3.
5. Articles 170 to 181 of the Withdrawal Agreement shall not apply in respect of disputes regarding the interpretation and application of paragraphs 1, 3 and 4 of this Article.

PART TWO

ENVIRONMENTAL PROTECTION

ARTICLE 2

Non-regression in the level of environmental protection

1. With the aim of ensuring the proper functioning of the single customs territory, the Union and the United Kingdom shall ensure that the level of environmental protection provided by law, regulations and practices is not reduced below the level provided by the common standards applicable within the Union and the United Kingdom at the end of the transition period in relation to: access to environmental information, public participation and access to justice in environmental matters; environmental impact assessment and strategic environmental assessment; industrial emissions; air emissions and air quality targets and ceilings; nature and biodiversity conservation; waste management; the protection and preservation of the aquatic environment; the protection and preservation of the marine environment; the prevention, reduction and elimination of risks to human health or the environment arising from the production, use, release and disposal of chemical substances; and climate change.

2. Reflecting their common principles at the end of the transition period and their commitment to the 1992 Rio Declaration on Environment and Development, in giving effect to the obligations set out in this Article the Union and the United Kingdom shall respect the following principles in their respective environmental legislation:
 - (a) the precautionary principle;
 - (b) the principle that preventive action should be taken;
 - (c) the principle that environmental damage should as a priority be rectified at source; and
 - (d) the "polluter pays" principle.

3. Having regard to the common standards referred to in paragraph 1, the Joint Committee shall adopt decisions laying down minimum commitments for:
 - (a) the reduction of national emissions of certain atmospheric pollutants;
 - (b) the maximum sulphur content of marine fuels which may be used in the territorial seas, exclusive economic zones, including in the SO_x-Emission Control Area (SO_x-ECA) designated in the North Sea and Baltic Sea area, and in the ports of the Member States of the Union and of the United Kingdom; and

- (c) those best available techniques, including emission limit values, in relation to industrial emissions.

These decisions shall apply as from the end of the transition period.

4. The Union and the United Kingdom shall take the necessary measures to meet their respective commitments to international agreements to address climate change, including those which implement the United Nations Framework Conventions on Climate Change, such as the Paris Agreement of 2015.
5. The United Kingdom shall implement a system of carbon pricing of at least the same effectiveness and scope as that provided by Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community.
6. The Union and the United Kingdom reaffirm their commitment to implement effectively the multilateral environmental agreements to which they are party in their laws, regulations and practices.
7. Articles 170 to 181 of the Withdrawal Agreement shall not apply in respect of disputes regarding the interpretation and application of this Article.

ARTICLE 3

Monitoring and enforcement related to environmental protection

1. Noting that within the Union the effective application of Union law reflecting the common standards referred to in Article 2(1) is ensured by the Commission and the Court of Justice of the European Union acting under the Treaties, the United Kingdom shall ensure effective enforcement of Article 2 and of its laws, regulations and practices reflecting those common standards, without prejudice to Article 2(7).

The United Kingdom shall ensure that administrative and judicial proceedings are available in order to permit effective and timely action by public authorities and members of the public against violations of its laws, regulations and practices, and provide for effective remedies, including interim measures, ensuring that any sanctions are effective, proportionate and dissuasive and have a real and deterrent effect.

2. The United Kingdom shall implement a transparent system for the effective domestic monitoring, reporting, oversight and enforcement of its obligations pursuant to this Article and to Article 2 by an independent and adequately resourced body or bodies ("the independent body").

The independent body shall have powers to conduct inquiries on its own initiative concerning alleged breaches by public bodies and authorities of the United Kingdom, and to receive complaints for the purposes of conducting such inquiries. It shall have all powers necessary to carry out its functions, including the power to request information. The independent body shall have the right to bring a legal action before a competent court or tribunal in the United Kingdom in an appropriate judicial procedure, with a view to seeking an adequate remedy.

PART THREE

LABOUR AND SOCIAL STANDARDS

ARTICLE 4

Non-regression of labour and social standards

1. With the aim of ensuring the proper functioning of the single customs territory, the Union and the United Kingdom shall ensure that the level of protection provided for by law, regulations and practices is not reduced below the level provided by the common standards applicable within the Union and the United Kingdom at the end of the transition period in the area of labour and social protection and as regards fundamental rights at work, occupational health and safety, fair working conditions and employment standards, information and consultation rights at company level, and restructuring.

2. Articles 170 to 181 of the Withdrawal Agreement shall not apply in respect of disputes regarding the interpretation and application of this Article.

ARTICLE 5

Multilateral labour and social standards and agreements

1. Taking into account the importance of international cooperation and agreements on labour affairs and of high levels of labour and social protection coupled with their effective protection, the Union and the United Kingdom shall protect and promote social dialogue on labour matters among workers and employers, and their respective organisations, and governments.
2. The Union and the United Kingdom reaffirm their commitment to implement effectively in their laws, regulations and practices the International Labour Organisation Conventions, and the provisions of the Council of Europe European Social Charter, as ratified and accepted by the United Kingdom and the Member States of the Union respectively.
3. The Union and the United Kingdom shall exchange information on the respective situations and advances of the Member States and of the United Kingdom regarding the ratification of International Labour Organisation Conventions that are classified as up to date by the International Labour Organisation and of the revised European Social Charter and related Protocols.

4. Articles 170 to 181 of the Withdrawal Agreement shall not apply in respect of disputes regarding the interpretation and application of this Article.

ARTICLE 6

Monitoring and enforcement of labour and social standards

Noting that within the Union the effective application of Union law reflecting the common standards referred to in Article 4(1) is ensured by the Commission and the Court of Justice of the European Union acting under the Treaties, the United Kingdom shall ensure effective enforcement of Article 4 and of its laws, regulations and practices reflecting those common standards in its whole territory, without prejudice to Article 4(2).

The United Kingdom shall maintain an effective system of labour inspections, ensure that administrative and judicial proceedings are available in order to permit effective action against violations of its laws, regulations and practices, and provide for effective remedies, ensuring that any sanctions are effective, proportionate and dissuasive and have a real and deterrent effect.

PART FOUR

STATE AID

ARTICLE 7

State aid

1. With a view to preserving a robust and comprehensive framework for State aid control that prevents undue distortions of trade and competition, the Union State aid law provisions listed in Annex 8 to this Protocol shall apply to the United Kingdom, in respect of measures which affect that trade between the parts of the single customs territory which is subject to Annex 2. However, in respect of such measures of the United Kingdom authorities, references to the European Commission in those Union law provisions shall be read as referring to the independent authority referred to in Article 9.
2. Notwithstanding paragraph 1, the provisions of Union law referred to in that paragraph shall not apply with respect to measures of the United Kingdom authorities supporting the production of and trade in agricultural products in the United Kingdom customs territory up to a determined maximum overall annual level of support, and provided that a determined minimum percentage of that exempted support complies with the provisions of Annex 2 to the WTO Agreement on Agriculture. The determination of the maximum exempted overall annual level of support and the minimum percentage shall be set by the Joint Committee and governed by the procedures set out in Article 8.

3. This Article is without prejudice to Article 12 of the Protocol and to Article 14(4) and (5) of the Protocol as regards Article 12 of the Protocol.

ARTICLE 8

Procedures referred to in Article 7(2)

The Joint Committee shall determine the initial maximum exempted overall annual level of support and the initial minimum percentage referred to in Article 7(2), taking into account the most recent information available. The initial maximum exempted overall annual level of support shall be informed by the design of the United Kingdom's future agricultural support scheme as well as by the annual average of the total amount of expenditure incurred in the United Kingdom customs territory under the Common Agricultural Policy under the current MFF 2014-2020. The initial minimum percentage shall be informed by the design of the United Kingdom's agricultural support scheme as well as by the percentage to which the overall expenditure under the Common Agricultural Policy in the Union complied with the provisions of Annex 2 to the WTO Agreement on Agriculture as notified for the period concerned.

The Joint Committee shall adjust the level of support and percentage referred to in the first subparagraph informed by the design of the United Kingdom's agricultural support scheme to any variation in the overall amount of support available under the Common Agricultural Policy in the Union in each future Multiannual Financial Framework.

If the Joint Committee fails to determine the initial level of support and percentage in accordance with the first subparagraph, or fails to adjust the level of support and percentage in accordance with the second subparagraph, by the end of the transition period or within one year of the entry into force of a future Multiannual Financial Framework, as the case may be, application of Article 7(2) shall be suspended until the Joint Committee has determined or adjusted the level of support and percentage.

ARTICLE 9

Independent authority

1. The United Kingdom shall establish or maintain an operationally independent authority ("the independent authority"). In performing its duties and exercising its powers, the independent authority shall have the necessary guarantees of independence from political or other external influence and shall act impartially.
2. In respect of measures of the United Kingdom authorities that are subject to Article 7(1), the independent authority shall have powers and functions equivalent to those of the European Commission acting under the Union State aid law provisions listed in Annex 8 to this Protocol. The independent authority shall be appropriately equipped with the resources necessary for the full application and the effective enforcement, in accordance with Article 7(1), of the Union State aid law provisions listed in Annex 8 to this Protocol. These resources include human, technical and financial resources, premises and infrastructure.

3. Decisions of the independent authority shall produce in respect of and in the United Kingdom the same legal effects as those which comparable decisions of the European Commission acting under the Union State aid law provisions listed in Annex 8 to this Protocol produce within the Union and its Member States.

ARTICLE 10

Cooperation

1. With a view to ensuring consistent surveillance in the field of State aid throughout the single customs territory, the European Commission and the independent authority shall cooperate.
2. The European Commission and the independent authority shall:
 - (a) exchange information and views on the implementation, application and interpretation of the Union State aid law provisions listed in Annex 8, and
 - (b) provide on a case-by-case basis information and exchange views on individual State aid cases which affect that trade between the parts of the single customs territory which is subject to Annex 2. The European Commission and the independent authority shall exchange this information taking into account the limitations imposed by the requirements of professional and business secrecy.

3. If the independent authority decides to open the procedure referred to in the first and second subparagraphs of Article 108(2) of the TFEU in respect of measures of the United Kingdom authorities that are subject to Article 7(1), the independent authority shall communicate that decision to the European Commission and give it the opportunity to submit its comments in accordance with the applicable time limits in Regulation (EU) 2015/1589.
4. The independent authority shall consult the European Commission on all draft decisions it intends to adopt in accordance with Articles 7(1) and 9. The European Commission shall have up to 3 months to communicate its opinion, and the independent authority shall take utmost account of that opinion before adopting the decision. In cases of urgency, the independent authority may invite the Commission to communicate its opinion as soon as possible.

Where the European Commission considers, during the period referred to in the first subparagraph, that it requires further information before it can formulate its opinion, it may address a request for additional information to the independent authority. That period shall be suspended from the date of the European Commission's request, and shall start afresh from the date of receipt of the independent authority's response.

The independent authority shall not adopt the draft decision until the European Commission has communicated its opinion in accordance with the first subparagraph.

ARTICLE 11

Courts and tribunals of the United Kingdom

1. Noting that the Court of Justice of the European Union has jurisdiction under the Treaties in respect of acts of the European Commission in the area of State aid, in respect of measures of the United Kingdom authorities that are subject to Article 7(1), the United Kingdom shall ensure that courts or tribunals in the United Kingdom are competent to:
 - (a) review and enforce compliance by the United Kingdom's authorities with the obligation under Article 108(3) of the TFEU to notify and not to put a proposed measure in effect until the independent authority has authorised it;
 - (b) review the compliance of the decisions taken by the independent authority with the Union State aid law provisions listed in Annex 8;
 - (c) review and enforce compliance with a decision of the independent authority by the United Kingdom's authorities, and impose penalties in case of non-compliance;
 - (d) decide on actions for a failure of the independent authority to act, and order the independent authority to act; and
 - (e) decide on actions for private damages and award such damages.

2. The European Commission and interested parties shall have legal standing before courts or tribunals in the United Kingdom to bring such cases.

The term "interested parties" in the first subparagraph shall have the same meaning as it does under Union State aid law provisions listed in Annex 8.

3. The European Commission shall have the right to intervene in cases referred to in paragraph 1 brought before courts or tribunals in the United Kingdom by the independent authority or any interested party.

ARTICLE 12

Transparency

Without prejudice to the Union State aid law provisions listed in Annex 8, the United Kingdom shall maintain a system of transparency of aid granted for individual State aid grants above EUR 500 000.

ARTICLE 13

Consultations

1. If the Union considers that the application or implementation by the United Kingdom of Article 7 and Articles 9 to 12 threatens to seriously undermine the equal conditions of competition between the parts of the single customs territory, it may request a consultation within the Joint Committee with a view to finding a commonly acceptable solution.
2. The consultation shall take place on the basis of a written request that includes an explanation of the Union's reasons for requesting the consultation. A meeting of the Joint Committee shall be held within 30 days of the request.
3. If a commonly agreed solution has not been found in the Joint Committee within 30 days of the meeting of the Joint Committee referred to in paragraph 2, the Union may adopt interim measures in accordance with Article 14.

ARTICLE 14

Interim measures

1. The Union shall be entitled, after giving notice to the United Kingdom, to take appropriate remedial measures:
 - (a) in accordance with Article 13(3); or
 - (b) where the Union considers that the United Kingdom has failed to comply with its obligations under Article 7 and Articles 9 to 12 and the Union has commenced consultation in the Joint Committee in accordance with Article 169 of the Withdrawal Agreement, provided that the Union considers that the United Kingdom's failure to comply threatens to undermine the equal conditions of competition between the parts of the single customs territory;
2. In the case referred to in point (b) of paragraph 1, the appropriate remedial measures taken by the Union may take effect at the earliest 30 days after the Union has given the United Kingdom notice.
3. The appropriate remedial measures taken by the Union shall cease to apply when:
 - (a) the Union is satisfied that the risk to the equal conditions of competition between the parts of the single customs territory has been remedied; or

- (b) in cases submitted to arbitration in accordance with Article 170 of the Withdrawal Agreement, the arbitration panel has decided that the United Kingdom has not failed to comply with its obligations under Article 7 and Articles 9 to 12.

ARTICLE 15

Coordination

1. The exercise of its powers under Article 9 by the independent authority in respect of measures of the United Kingdom authorities that are subject to Article 7(1) is without prejudice to the European Commission's powers under Article 14(4) of the Protocol as regards Article 12 of the Protocol.

In particular:

- (a) a decision by the independent authority shall not give rise to legitimate expectations under Union law as regards the application of Article 12 of the Protocol;
- (b) where the European Commission, acting under Article 12 of the Protocol, and the independent authority, acting under Articles 7(1) and 9, take decisions concerning the same measure of the United Kingdom authorities, the decision of the independent authority is without prejudice to the legal effects in the United Kingdom of the decision of the European Commission pursuant to Article 14(5) of the Protocol.

2. Where the independent authority learns, by any means, of a measure by the United Kingdom authorities that may be subject to both Article 12(1) of the Protocol and Article 7(1), it may informally consult the European Commission on whether the latter considers the measure in question to be subject to Article 12(1).

PART FIVE

COMPETITION

ARTICLE 16

Principles

The Union and the United Kingdom recognise the importance of free and undistorted competition in their trade and investment relations. The Union and the United Kingdom acknowledge that anti-competitive business practices, concentrations of undertakings and State interventions have the potential to distort the proper functioning of markets and undermine the benefits of trade liberalisation.

This Part is without prejudice to the specific provisions applicable in the Union to agricultural products in accordance with Article 42 of the TFEU, and equivalent laws, regulations and practices applicable in the United Kingdom.

ARTICLE 17

Agreements between undertakings

1. The following shall be prohibited in so far as they may affect trade between the Union and the United Kingdom: all agreements between undertakings, decisions by associations of undertakings and concerted practices which have as their object or effect the prevention, restriction or distortion of competition, and in particular those which:
 - (a) directly or indirectly fix purchase or selling prices or any other trading conditions;
 - (b) limit or control production, markets, technical development or investment;
 - (c) share markets or sources of supply;
 - (d) apply dissimilar conditions to equivalent transactions with other trading parties, thereby placing them at a competitive disadvantage;
 - (e) make the conclusion of contracts subject to acceptance by the other parties of supplementary obligations which, by their nature or according to commercial usage, have no connection with the subject of such contracts.
2. Any agreements or decisions prohibited pursuant to this Article shall automatically be void.

3. The provisions of paragraph 1 may, however, be declared inapplicable in the case of:

- any agreement or category of agreements between undertakings,
- any decision or category of decisions by associations of undertakings,
- any concerted practice or category of concerted practices,

which contributes to improving the production or distribution of goods or to promoting technical or economic progress, which allows consumers a fair share of the resulting benefit, and which does not:

- (a) impose on the undertakings concerned restrictions which are not indispensable to the attainment of these objectives;
- (b) afford such undertakings the possibility of eliminating competition in respect of a substantial part of the products in question.

ARTICLE 18

Abuse of a dominant position

1. Any abuse by one or more undertakings of a dominant position in the territories of the Union and the United Kingdom as a whole or in a substantial part thereof shall be prohibited, in so far as it may affect trade between the Union and the United Kingdom.

2. Such abuse may, in particular, consist in:
- (a) directly or indirectly imposing unfair purchase or selling prices or other unfair trading conditions;
 - (b) limiting production, markets or technical development to the prejudice of consumers;
 - (c) applying dissimilar conditions to equivalent transactions with other trading parties, thereby placing them at a competitive disadvantage;
 - (d) making the conclusion of contracts subject to acceptance by the other parties of supplementary obligations which, by their nature or according to commercial usage, have no connection with the subject of such contracts.

ARTICLE 19

Concentrations of undertakings

Concentrations between undertakings which are notifiable to the United Kingdom or the Union or to one or more of its Member States and which threaten to significantly impede or to substantially lessen effective competition, in particular as a result of the creation or strengthening of a dominant position, shall be declared incompatible, in so far as they affect trade between the Union and the United Kingdom, unless remedies are offered to address adequately the identified competition concerns.

ARTICLE 20

Public undertakings, undertakings granted special or exclusive rights or privileges,
and designated monopolies

1. In the case of public undertakings and undertakings to which the Member States or the United Kingdom grant special or exclusive rights, the Union and the United Kingdom shall ensure that there are neither enacted nor maintained in force any measures contrary to the rules contained in Articles 17 to 19.
2. Undertakings entrusted with the operation of services of general economic interest or having the character of revenue-producing monopoly shall be subject to the rules contained in Articles 17 to 19, in so far as the application of those rules does not obstruct the performance, in law or in fact, of the particular tasks assigned to them. The development of trade must not be affected to such an extent as would be contrary to the interests of the Union and the United Kingdom.

ARTICLE 21

Interpretation

The Union and the United Kingdom shall implement and apply Articles 17 to 20, in so far as they reflect concepts of Union law, using as sources of interpretation the criteria arising from the application of Articles 101, 102 and 106 of the TFEU as well as all relevant acts adopted by the institutions, bodies, offices or agencies of the Union, including frameworks, guidelines, notices and other acts applicable in the Union.

ARTICLE 22

Implementation

1. The Union and the United Kingdom shall take all appropriate measures to ensure that their respective competition rules address in an effective manner all of the practices set out in Articles 17 to 20.

In particular, the United Kingdom shall adopt or maintain a competition law which addresses, in an effective manner, all of the practices set out in Article 17 to 20.

2. The Union and the United Kingdom shall enforce the rules referred to in the first subparagraph of paragraph 1 in their respective territories.

For the purposes of the first subparagraph, the United Kingdom shall establish or maintain an operationally independent authority or authorities ("the independent authority"). The independent authority shall have the necessary guarantees of independence from political or other external influence and shall be able to perform its duties and exercise its powers impartially. It shall be appropriately equipped with all the powers and resources necessary for the full application and the effective enforcement of the competition law referred to in paragraph 1.

3. The United Kingdom shall apply the competition law referred to in paragraph 1 in a transparent and non-discriminatory manner, respecting the principles of procedural fairness and rights of defence of the undertakings concerned, irrespective of their nationality or ownership status.

ARTICLE 23

Cooperation

1. In order to enhance effective competition enforcement, the Union and the United Kingdom acknowledge that it is in their common interest to promote cooperation with regard to competition policy development and the investigation of antitrust and merger cases.
2. For this purpose, the competition authorities of the Union and the United Kingdom will endeavour to coordinate, where this is possible and appropriate, their enforcement activities relating to the same or related cases.

3. To facilitate the cooperation referred to in paragraph 1, the competition authorities of the Union and the United Kingdom may exchange information.
4. In implementing the objectives of this Article, the Union and the United Kingdom, or the competition authorities of the Union and the United Kingdom, may enter into a separate agreement or agree upon a separate framework on cooperation between the competition authorities.

ARTICLE 24

Monitoring and dispute settlement

1. Noting that in the Union effective enforcement is ensured by the Commission and the Court of Justice acting under the Treaties, the United Kingdom shall ensure effective enforcement of the provisions in Articles 17 to 20 and shall not reduce the effectiveness of public and private enforcement of its competition laws, regulations and practices. In particular, the United Kingdom shall ensure that administrative and judicial proceedings are available in order to permit effective and timely action against violations, and provide for effective remedies, including interim measures, ensuring that any sanctions are effective, proportionate and dissuasive and have a real and deterrent effect.
2. Articles 170 to 181 of the Withdrawal Agreement shall not apply in respect of disputes regarding the interpretation and application of Article 16 to 23.

PART SIX

STATE-OWNED UNDERTAKINGS, UNDERTAKINGS GRANTED SPECIAL RIGHTS AND PRIVILEGES, AND DESIGNATED MONOPOLIES

ARTICLE 25

Neutral regulation

1. The Union and the United Kingdom shall respect and make best use of relevant international standards including, *inter alia*, the OECD Guidelines on Corporate Governance of State-Owned Undertakings.
 2. Any regulatory body or function that is established or maintained in the Union or the United Kingdom shall:
 - (a) be independent from and not accountable to any of the undertakings that it regulates in order to ensure the effectiveness of the regulatory function, and
 - (b) act impartially in like circumstances with respect to all undertakings that it regulates.
 3. The Union and the United Kingdom shall ensure the enforcement of laws and regulations in a consistent and non-discriminatory manner.
-

PROVISIONS OF UNION LAW REFERRED TO IN ARTICLES 6(2) AND 10

1. General customs aspects¹

- Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code²

- Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters³

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- Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures⁴

¹ The headings and subheadings in this Annex are purely indicative.

² OJ L 269, 10.10.2013, p. 1.

³ OJ L 82, 22.3.1997, p. 1.

⁴ OJ L 84, 31.3.2010, p. 1.

2. Protection of the Union's financial interests

For the purpose of the application of the acts listed in this section, the proper collection of customs duties by the United Kingdom in respect of Northern Ireland shall be considered as part of the protection of the financial interests of the Union.

- Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999¹
- Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests²

3. Trade statistics

- Regulation (EC) No 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No 3330/91³

¹ OJ L 248, 18.9.2013, p. 1.

² OJ L 312, 23.12.1995, p. 1.

³ OJ L 102, 7.4.2004, p. 1.

- Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95¹

4. General trade related aspects

- Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008²
- Regulation (EU) 2015/479 of the European Parliament and of the Council of 11 March 2015 on common rules for exports³
- Regulation (EU) 2015/936 of the European Parliament and of the Council of 9 June 2015 on common rules for imports of textile products from certain third countries not covered by bilateral agreements, protocols or other arrangements, or by other specific Union import rules⁴

¹ OJ L 152, 16.6.2009, p. 23.

² OJ L 303, 31.10.2012, p. 1.

³ OJ L 83, 27.3.2015, p. 34.

⁴ OJ L 160, 25.6.2015, p. 1.

- Regulation (EU) 2017/821 of the European Parliament and of the Council of 17 May 2017 laying down supply chain due diligence obligations for Union importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas¹

- Council Regulation 1215/2009 of 30 November 2009 introducing exceptional trade measures for countries and territories participating in or linked to the European Union's Stabilisation and Association process (Western Balkans)²

- Regulation (EU) 2017/1566 of the European Parliament and of the Council of 13 September 2017 on the introduction of temporary autonomous trade measures for Ukraine supplementing the trade concessions available under the Association Agreement³

- Obligations stemming from the international agreements concluded by the Union, or by Member States acting on its behalf, or by the Union and its Member States acting jointly, in so far as they relate to trade in goods between the Union and third countries

¹ OJ L 130, 19.5.2017, p. 1.

² OJ L 328, 15.12.2009, p. 1.

³ OJ L 254, 30.9.2017, p. 1.

5. Trade defence instruments

- Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union¹
- Regulation (EU) 2016/1037 of the European Parliament and of the Council of 8 June 2016 on protection against subsidised imports from countries not members of the European Union²
- Regulation (EU) 2015/478 of the European Parliament and of the Council of 11 March 2015 on common rules for imports³
- Regulation (EU) 2015/755 of the European Parliament and of the Council of 29 April 2015 on common rules for imports from certain third countries⁴
- Regulation (EU) 2015/476 of the European Parliament and of the Council of 11 March 2015 on the measures that the Union may take following a report adopted by the WTO Dispute Settlement Body concerning anti-dumping and anti-subsidy matters⁵

¹ OJ L 176, 30.6.2016, p. 21.

² OJ L 176, 30.6.2016, p. 55.

³ OJ L 83, 27.3.2015, p. 16.

⁴ OJ L 123, 19.5.2015, p. 33.

⁵ OJ L 83, 27.3.2015, p. 6.

- Regulation (EU) 2015/477 of the European Parliament and of the Council of 11 March 2015 on measures that the Union may take in relation to the combined effect of anti-dumping or anti-subsidy measures with safeguard measures¹

6. Regulations on bilateral safeguards

- Regulation (EU) No 654/2014 of the European Parliament and of the Council of 15 May 2014 concerning the exercise of the Union's rights for the application and enforcement of international trade rules and amending Council Regulation (EC) No 3286/94 laying down Community procedures in the field of the common commercial policy in order to ensure the exercise of the Community's rights under international trade rules, in particular those established under the auspices of the World Trade Organization²
- Regulation (EU) 2015/1145 of the European Parliament and of the Council of 8 July 2015 on the safeguard measures provided for in the Agreement between the European Economic Community and the Swiss Confederation³
- Regulation (EU) 2015/475 of the European Parliament and of the Council of 11 March 2015 on the safeguard measures provided for in the Agreement between the European Economic Community and the Republic of Iceland⁴

¹ OJ L 83, 27.3.2015, p. 11.

² OJ L 189, 27.6.2014, p. 50.

³ OJ L 191, 17.7.2015, p. 1.

⁴ OJ L 83, 27.3.2015, p. 1-5.

- Regulation (EU) 2015/938 of the European Parliament and of the Council of 9 June 2015 on the safeguard measures provided for in the Agreement between the European Economic Community and the Kingdom of Norway¹
- Regulation (EU) 2015/752 of the European Parliament and of the Council of 29 April 2015 on certain procedures for applying the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Montenegro, of the other part²
- Regulation (EU) No 19/2013 of the European Parliament and of the Council of 15 January 2013 implementing the bilateral safeguard clause and the stabilisation mechanism for bananas of the Trade Agreement between the European Union and its Member States, of the one part, and Colombia and Peru, of the other part³
- Regulation (EU) No 20/2013 of the European Parliament and of the Council of 15 January 2013 implementing the bilateral safeguard clause and the stabilisation mechanism for bananas of the Agreement establishing an Association between the European Union and its Member States, on the one hand, and Central America on the other⁴

¹ OJ L 160, 25.6.2015, p. 57.

² OJ L 123, 19.5.2015, p. 16.

³ OJ L 17, 19.1.2013, p. 1.

⁴ OJ L 17, 19.1.2013, p. 13.

- Regulation (EU) 2016/401 of the European Parliament and of the Council of 9 March 2016 implementing the anti-circumvention mechanism provided for in the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Georgia, of the other part¹

- Regulation (EU) 2016/400 of the European Parliament and of the Council of 9 March 2016 implementing the safeguard clause and the anti-circumvention mechanism provided for in the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and the Republic of Moldova, of the other part²

- Regulation (EU) 2015/941 of the European Parliament and of the Council of 9 June 2015 on certain procedures for applying the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part³

¹ OJ L 77, 23.3.2016, p. 62.

² OJ L 77, 23.3.2016, p. 53.

³ OJ L 160, 25.6.2015, p. 76.

- Regulation (EU) 2015/940 of the European Parliament and of the Council of 9 June 2015 on certain procedures for applying the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and Bosnia and Herzegovina, of the other part, and for applying the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and Bosnia and Herzegovina, of the other part¹
- Regulation (EU) 2015/939 of the European Parliament and of the Council of 9 June 2015 on certain procedures for applying the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part²
- Regulation (EU) No 511/2011 of the European Parliament and of the Council of 11 May 2011 implementing the bilateral safeguard clause of the Free Trade Agreement between the European Union and its Member States and the Republic of Korea³
- Regulation (EU) 2017/355 of the European Parliament and of the Council of 15 February 2017 on certain procedures for applying the Stabilisation and Association Agreement between the European Union and the European Atomic Energy Community, of the one part, and Kosovo* of the other part⁴

¹ OJ L 160, 25.6.2015, p. 69.

² OJ L 160, 25.6.2015, p. 62.

³ OJ L 145, 31.5.2011, p. 19.

⁴ OJ L 57, 3.3.2017, p. 59.

- Regulation (EU) 2016/1076 of the European Parliament and of the Council of 8 June 2016 applying the arrangements for products originating in certain states which are part of the African, Caribbean and Pacific (ACP) Group of States provided for in agreements establishing, or leading to the establishment of, economic partnership agreements¹

7. Others

- Regulation (EC) No 816/2006 of the European Parliament and of the Council of 17 May 2006 on compulsory licensing of patents relating to the manufacture of pharmaceutical products for export to countries with public health problems²

8. Goods - general provisions

- Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services³, with the exception of provisions relating to rules on information society services

¹ OJ L 185, 8.7.2016, p. 1.

² OJ L 157, 9.6.2006, p. 1.

³ OJ L 241, 17.9.2015, p. 1.

- Regulation (EU) No 1025/2012 of the European Parliament and of the Council of 25 October 2012 on European standardisation, amending Council Directives 89/686/EEC and 93/15/EEC and Directives 94/9/EC, 94/25/EC, 95/16/EC, 97/23/EC, 98/34/EC, 2004/22/EC, 2007/23/EC, 2009/23/EC and 2009/105/EC of the European Parliament and of the Council and repealing Council Decision 87/95/EEC and Decision No 1673/2006/EC of the European Parliament and of the Council¹
- Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93²
- Decision No 768/2008/EC of the European Parliament and of the Council of 9 July 2008 on a common framework for the marketing of products, and repealing Council Decision 93/465/EEC³
- Regulation (EC) No 764/2008 of the European Parliament and of the Council of 9 July 2008 laying down procedures relating to the application of certain national technical rules to products lawfully marketed in another Member State and repealing Decision No 3052/95/EC⁴

¹ OJ L 316, 14.11.2012, p. 12.

² OJ L 218, 13.8.2008, p. 30.

³ OJ L 218, 13.8.2008, p. 82.

⁴ OJ L 218, 13.8.2008, p. 21.

- Directive 2001/95/EC of the European Parliament and of the Council of 3 December 2001 on general product safety¹
- Council Regulation (EC) No 2679/98 of 7 December 1998 on the functioning of the internal market in relation to the free movement of goods among the Member States²
- Council Directive 85/374/EEC of 25 July 1985 on the approximation of the laws, regulations and administrative provisions of the Member States concerning liability for defective products³

9. Motor vehicles, including agricultural and forestry tractors

- Council Directive 70/157/EEC of 6 February 1970 on the approximation of the laws of the Member States relating to the permissible sound level and the exhaust system of motor vehicles⁴
- Regulation (EU) No 540/2014 of the European Parliament and of the Council of 16 April 2014 on the sound level of motor vehicles and of replacement silencing systems, and amending Directive 2007/46/EC and repealing Directive 70/157/EEC⁵

¹ OJ L 11, 15.1.2002, p. 4.

² OJ L 337, 12.12.1998, p. 8.

³ OJ L 210, 7.8.1985, p. 29.

⁴ OJ L 42, 23.2.1970, p. 16.

⁵ OJ L 158, 27.5.2014, p. 131.

- Directive 2005/64/EC of the European Parliament and of the Council of 26 October 2005 on the type-approval of motor vehicles with regard to their reusability, recyclability and recoverability and amending Council Directive 70/156/EEC¹
- Directive 2006/40/EC of the European Parliament and of the Council of 17 May 2006 relating to emissions from air conditioning systems in motor vehicles and amending Council Directive 70/156/EEC²
- Regulation (EC) No 715/2007 of the European Parliament and of the Council of 20 June 2007 on type approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information³
- Directive 2007/46/EC of the European Parliament and of the Council of 5 September 2007 establishing a framework for the approval of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (Framework Directive)⁴

¹ OJ L 310, 25.11.2005, p. 10.

² OJ L 161, 14.6.2006, p. 12.

³ OJ L 171, 29.6.2007, p. 1.

⁴ OJ L 263, 9.10.2007, p. 1.

- Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No 715/2007 and (EC) No 595/2009 and repealing Directive 2007/46/EC¹

- Regulation (EC) No 78/2009 of the European Parliament and of the Council of 14 January 2009 on the type-approval of motor vehicles with regard to the protection of pedestrians and other vulnerable road users, amending Directive 2007/46/EC and repealing Directives 2003/102/EC and 2005/66/EC²

- Regulation (EC) No 661/2009 of the European Parliament and of the Council of 13 July 2009 concerning type-approval requirements for the general safety of motor vehicles, their trailers and systems, components and separate technical units intended therefor³

- Regulation (EC) No 79/2009 of the European Parliament and of the Council of 14 January 2009 on type-approval of hydrogen-powered motor vehicles, and amending Directive 2007/46/EC⁴

¹ OJ L 151, 14.6.2018, p. 1.

² OJ L 35, 4.2.2009, p. 1.

³ OJ L 200, 31.7.2009, p. 1.

⁴ OJ L 35, 4.2.2009, p. 32.

- Regulation (EC) No 595/2009 of the European Parliament and of the Council of 18 June 2009 on type-approval of motor vehicles and engines with respect to emissions from heavy duty vehicles (Euro VI) and on access to vehicle repair and maintenance information and amending Regulation (EC) No 715/2007 and Directive 2007/46/EC and repealing Directives 80/1269/EEC, 2005/55/EC and 2005/78/EC¹

- Regulation (EU) No 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two- or three-wheel vehicles and quadricycles²

- Regulation (EU) 2015/758 of the European Parliament and of the Council of 29 April 2015 concerning type-approval requirements for the deployment of the eCall in-vehicle system based on the 112 service and amending Directive 2007/46/EC³

- Regulation (EC) No 443/2009 of the European Parliament and of the Council of 23 April 2009 setting emissions performance standards for new passenger cars as part of the Community's integrated approach to reduce CO₂ emissions from light-duty vehicles⁴

¹ OJ L 188, 18.7.2009, p. 1.

² OJ L 60, 2.3.2013, p. 52.

³ OJ L 123, 19.5.2015, p. 77.

⁴ OJ L 140, 5.6.2009, p. 1.

- Regulation (EU) No 510/2011 of the European Parliament and of the Council of 11 May 2011 setting emission performance standards for new light commercial vehicles as part of the Union's integrated approach to reduce CO₂ emissions from light-duty vehicles¹
- Regulation (EU) No 167/2013 of the European Parliament and of the Council of 5 February 2013 on the approval and market surveillance of agricultural and forestry vehicles²

10. Lifting and mechanical handling appliances

- Council Directive 73/361/EEC of 19 November 1973 on the approximation of the laws, regulations and administrative provisions of the Member States relating to the certification and marking of wire-ropes, chains and hooks³
- Directive 2014/33/EU of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of the Member States relating to lifts and safety components for lifts⁴

¹ OJ L 145, 31.5.2011, p. 1.

² OJ L 60, 2.3.2013, p. 1.

³ OJ L 335, 5.12.1973, p. 51.

⁴ OJ L 96, 29.3.2014, p. 251.

11. Gas appliances

- Council Directive 92/42/EEC of 21 May 1992 on efficiency requirements for new hot-water boilers fired with liquid or gaseous fuels¹
- Regulation (EU) 2016/426 of the European Parliament and of the Council of 9 March 2016 on appliances burning gaseous fuels and repealing Directive 2009/142/EC²

12. Pressure vessels

- Council Directive 75/324/EEC of 20 May 1975 on the approximation of the laws of the Member States relating to aerosol dispensers³
- Directive 2010/35/EU of the European Parliament and of the Council of 16 June 2010 on transportable pressure equipment and repealing Council Directives 76/767/EEC, 84/525/EEC, 84/526/EEC, 84/527/EEC and 1999/36/EC⁴
- Directive 2014/68/EU of the European Parliament and of the Council of 15 May 2014 on the harmonisation of the laws of the Member States relating to the making available on the market of pressure equipment⁵

¹ OJ L 167, 22.6.1992, p. 17.

² OJ L 81, 31.3.2016, p. 99.

³ OJ L 147, 9.6.1975, p. 40.

⁴ OJ L 165, 30.6.2010, p. 1.

⁵ OJ L 189, 27.6.2014, p. 164.

- Directive 2014/29/EU of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of the Member States relating to the making available on the market of simple pressure vessels¹

13. Measuring instruments

- Directive 2009/34/EC of the European Parliament and of the Council of 23 April 2009 relating to common provisions for both measuring instruments and methods of metrological control²
- Council Directive 75/107/EEC of 19 December 1974 on the approximation of the laws of the Member States relating to bottles used as measuring containers³
- Council Directive 76/211/EEC of 20 January 1976 on the approximation of the laws of the Member States relating to the making-up by weight or by volume of certain prepackaged products⁴
- Council Directive 80/181/EEC of 20 December 1979 on the approximation of the laws of the Member States relating to units of measurement and on the repeal of Directive 71/354/EEC⁵

¹ OJ L 96, 29.3.2014, p. 45.

² OJ L 106, 28.4.2009, p. 7.

³ OJ L 42, 15.2.1975, p. 14.

⁴ OJ L 46, 21.2.1976, p. 1.

⁵ OJ L 39, 15.2.1980, p. 40.

- Directive 2007/45/EC of the European Parliament and of the Council of 5 September 2007 laying down rules on nominal quantities for prepacked products, repealing Council Directives 75/106/EEC and 80/232/EEC, and amending Council Directive 76/211/EEC¹
- Directive 2011/17/EU of the European Parliament and of the Council of 9 March 2011 repealing Council Directives 71/317/EEC, 71/347/EEC, 71/349/EEC, 74/148/EEC, 75/33/EEC, 76/765/EEC, 76/766/EEC and 86/217/EEC regarding metrology²
- Directive 2014/31/EU of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of the Member States relating to the making available on the market of non-automatic weighing instruments³
- Directive 2014/32/EU of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of the Member States relating to the making available on the market of measuring instruments⁴

¹ OJ L 247, 21.9.2007, p. 17.

² OJ L 71, 18.3.2011, p. 1.

³ OJ L 96, 29.3.2014, p. 107.

⁴ OJ L 96, 29.3.2014, p. 149.

14. Construction products, machinery, cableways, personal protective equipment

- Regulation (EU) No 305/2011 of the European Parliament and of the Council of 9 March 2011 laying down harmonised conditions for the marketing of construction products and repealing Council Directive 89/106/EEC¹
- Regulation (EU) 2016/425 of the European Parliament and of the Council of 9 March 2016 on personal protective equipment and repealing Council Directive 89/686/EEC²
- Regulation (EU) 2016/424 of the European Parliament and of the Council of 9 March 2016 on cableway installations and repealing Directive 2000/9/EC³
- Directive 2006/42/EC of the European Parliament and of the Council of 17 May 2006 on machinery, and amending Directive 95/16/EC⁴
- Regulation (EU) 2016/1628 of the European Parliament and of the Council of 14 September 2016 on requirements relating to gaseous and particulate pollutant emission limits and type-approval for internal combustion engines for non-road mobile machinery, amending Regulations (EU) No 1024/2012 and (EU) No 167/2013, and amending and repealing Directive 97/68/EC⁵

¹ OJ L 88, 4.4.2011, p. 5.

² OJ L 81, 31.3.2016, p. 51.

³ OJ L 81, 31.3.2016, p. 1.

⁴ OJ L 157, 9.6.2006, p. 24.

⁵ OJ L 252, 16.9.2016, p. 53.

- Directive 2000/14/EC of the European Parliament and of the Council of 8 May 2000 on the approximation of the laws of the Member States relating to the noise emission in the environment by equipment for use outdoors¹

15. Electrical and radio equipment

- Directive 2014/30/EU of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of the Member States relating to electromagnetic compatibility²
- Directive 2014/34/EU of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of the Member States relating to equipment and protective systems intended for use in potentially explosive atmospheres³
- Directive 2014/35/EU of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of the Member States relating to the making available on the market of electrical equipment designed for use within certain voltage limits⁴

¹ OJ L 162, 3.7.2000, p. 1.

² OJ L 96, 29.3.2014, p. 79.

³ OJ L 96, 29.3.2014, p. 309.

⁴ OJ L 96, 29.3.2014, p. 357.

- Directive 2014/53/EU of the European Parliament and of the Council of 16 April 2014 on the harmonisation of the laws of the Member States relating to the making available on the market of radio equipment and repealing Directive 1999/5/EC¹

16. Textiles, footwear

- Regulation (EU) No 1007/2011 of the European Parliament and of the Council of 27 September 2011 on textile fibre names and related labelling and marking of the fibre composition of textile products and repealing Council Directive 73/44/EEC and Directives 96/73/EC and 2008/121/EC of the European Parliament and of the Council²
- Directive 94/11/EC of the European Parliament and the Council of 23 March 1994 on the approximation of the laws, regulation and administrative provisions of the Member States relating to labelling of the materials used in the main components of footwear for sale to the consumer³

17. Cosmetics, toys

- Regulation (EC) No 1223/2009 of the European Parliament and of the Council of 30 November 2009 on cosmetic products⁴

¹ OJ L 153, 22.5.2014, p. 62.

² OJ L 272, 18.10.2011, p. 1.

³ OJ L 100, 19.4.1994, p. 37.

⁴ OJ L 342, 22.12.2009, p. 59.

- Directive 2009/48/EC of the European Parliament and of the Council of 18 June 2009 on the safety of toys¹

18. Recreational craft

- Directive 2013/53/EU of the European Parliament and of the Council of 20 November 2013 on recreational craft and personal watercraft and repealing Directive 94/25/EC²

19. Explosives and pyrotechnic articles

- Directive 2014/28/EU of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of the Member States relating to the making available on the market and supervision of explosives for civil uses³
- Directive 2013/29/EU of the European Parliament and of the Council of 12 June 2013 on the harmonisation of the laws of the Member States relating to the making available on the market of pyrotechnic articles⁴
- Regulation (EU) No 98/2013 of the European Parliament and of the Council of 15 January 2013 on the marketing and use of explosives precursors⁵

¹ OJ L 170, 30.6.2009, p. 1.

² OJ L 354, 28.12.2013, p. 90.

³ OJ L 96, 29.3.2014, p. 1.

⁴ OJ L 178, 28.6.2013, p. 27.

⁵ OJ L 39, 9.2.2013, p. 1.

20. Medicinal products

- Regulation (EC) No 726/2004 of the European Parliament and of the Council of 31 March 2004 laying down Community procedures for the authorisation and supervision of medicinal products for human and veterinary use and establishing a European Medicines Agency¹

The references to Community in the second sub-paragraph of Articles 2 and in the second sub-paragraph of Article 48 of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.

- Directive 2001/83/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to medicinal products for human use²

The references to Community in Articles 8(2) and 16b(1) of that Directive as well as the reference to Union in the last paragraph of Article 104(3) of that Directive shall not be read as including the United Kingdom in respect of Northern Ireland, with the exception of authorisations by the United Kingdom in respect of Northern Ireland.

A medicinal product authorised in the United Kingdom in respect of Northern Ireland shall not be considered as a reference medicinal product in the Union.

¹ OJ L 136, 30.4.2004, p. 1.

² OJ L 311, 28.11.2001, p. 67.

- Regulation (EC) No 1901/2006 of the European Parliament and of the Council of 12 December 2006 on medicinal products for paediatric use and amending Regulation (EEC) No 1768/92, Directive 2001/20/EC, Directive 2001/83/EC and Regulation (EC) No 726/2004¹, with the exception of Article 36
- Regulation (EC) No 141/2000 of the European Parliament and of the Council of 16 December 1999 on orphan medicinal products²
- Regulation (EC) No 1394/2007 of the European Parliament and of the Council of 13 November 2007 on advanced therapy medicinal products and amending Directive 2001/83/EC and Regulation (EC) No 726/2004³
- Directive 2001/82/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to veterinary medicinal products⁴

The references to Community in Article 12(2) and the second paragraph of Article 74 of that Directive Regulation shall not be read as including the United Kingdom in respect of Northern Ireland, with the exception of authorisations by the United Kingdom in respect of Northern Ireland.

¹ OJ L 378, 27.12.2006, p. 1.

² OJ L 18, 22.1.2000, p. 1.

³ OJ L 324, 10.12.2007, p. 121.

⁴ OJ L 311, 28.11.2001, p. 1.

A veterinary medicinal product authorised in the United Kingdom in respect of Northern Ireland shall not be considered as a reference medicinal product in the Union.

- Regulation (EC) No 470/2009 of the European Parliament and of the Council of 6 May 2009 laying down Community procedures for the establishment of residue limits of pharmacologically active substances in foodstuffs of animal origin, repealing Council Regulation (EEC) No 2377/90 and amending Directive 2001/82/EC of the European Parliament and of the Council and Regulation (EC) No 726/2004 of the European Parliament and of the Council¹
- Article 13 of Directive 2001/20/EC of the European Parliament and of the Council of 4 April 2001 on the approximation of the laws, regulations and administrative provisions of the Member States relating to the implementation of good clinical practice in the conduct of clinical trials on medicinal products for human use²
- Chapter IX of Regulation (EU) No 536/2014 of the European Parliament and of the Council of 16 April 2014 on clinical trials on medicinal products for human use, and repealing Directive 2001/20/EC³

¹ OJ L 152, 16.6.2009, p. 11.

² OJ L 121, 1.5.2001, p. 34.

³ OJ L 158, 27.5.2014, p. 1.

- Directive 2009/35/EC of the European Parliament and of the Council of 23 April 2009 on the colouring matters which may be added to medicinal products¹
- Regulation (EU) 2016/793 of the European Parliament and of the Council of 11 May 2016 to avoid trade diversion into the European Union of certain key medicines²

21. Medical devices

- Council Directive 93/42/EEC of 14 June 1993 concerning medical devices³
- Directive 98/79/EC of the European Parliament and of the Council of 27 October 1998 on in vitro diagnostic medical devices⁴
- Council Directive 90/385/EEC of 20 June 1990 on the approximation of the laws of the Member States relating to active implantable medical devices⁵
- Regulation (EU) 2017/745 of the European Parliament and of the Council of 5 April 2017 on medical devices, amending Directive 2001/83/EC, Regulation (EC) No 178/2002 and Regulation (EC) No 1223/2009 and repealing Council Directives 90/385/EEC and 93/42/EEC⁶

¹ OJ L 109, 30.4.2009, p. 10.

² OJ L 135, 24.5.2016, p. 39.

³ OJ L 169, 12.7.1993, p. 1.

⁴ OJ L 331, 7.12.1998, p. 1.

⁵ OJ L 189, 20.7.1990, p. 17.

⁶ OJ L 117, 5.5.2017, p. 1.

- Regulation (EU) 2017/746 of the European Parliament and of the Council of 5 April 2017 on in vitro diagnostic medical devices and repealing Directive 98/79/EC and Commission Decision 2010/227/EU¹

22. Substances of human origin

- Directive 2002/98/EC of the European Parliament and of the Council of 27 January 2003 setting standards of quality and safety for the collection, testing, processing, storage and distribution of human blood and blood components and amending Directive 2001/83/EC²
- Directive 2004/23/EC of the European Parliament and of the Council of 31 March 2004 on setting standards of quality and safety for the donation, procurement, testing, processing, preservation, storage and distribution of human tissues and cells³
- Directive 2010/45/EU of the European Parliament and of the Council of 7 July 2010 on standards of quality and safety of human organs intended for transplantation⁴

¹ OJ L 117, 5.5.2017, p. 176.

² OJ L 33, 8.2.2003, p. 30.

³ OJ L 102, 7.4.2004, p. 48.

⁴ OJ L 207, 6.8.2010, p. 14.

23. Chemicals and related

- Regulation (EC) No 2003/2003 of the European Parliament and of the Council of 13 October 2003 relating to fertilisers¹
- Directive 2004/10/EC of the European Parliament and of the Council of 11 February 2004 on the harmonisation of laws, regulations and administrative provisions relating to the application of the principles of good laboratory practice and the verification of their applications for tests on chemical substances²
- Directive 2004/9/EC of the European Parliament and of the Council of 11 February 2004 on the inspection and verification of good laboratory practice (GLP)³
- Directive 2011/65/EU of the European Parliament and of the Council of 8 June 2011 on the restriction of the use of certain hazardous substances in electrical and electronic equipment⁴
- Regulation (EC) No 648/2004 of the European Parliament and of the Council of 31 March 2004 on detergents⁵

¹ OJ L 304, 21.11.2003, p. 1.

² OJ L 50, 20.2.2004, p. 44.

³ OJ L 50, 20.2.2004, p. 28.

⁴ OJ L 174, 1.7.2011, p. 88.

⁵ OJ L 104, 8.4.2004, p. 1.

- Regulation (EC) No 850/2004 of the European Parliament and of the Council of 29 April 2004 on persistent organic pollutants and amending Directive 79/117/EEC¹
- Regulation (EU) No 649/2012 of the European Parliament and of the Council of 4 July 2012 concerning the export and import of hazardous chemicals²
- Regulation (EU) 2017/852 of the European Parliament and of the Council of 17 May 2017 on mercury, and repealing Regulation (EC) No 1102/2008³
- Directive 2006/66/EC of the European Parliament and of the Council of 6 September 2006 on batteries and accumulators and waste batteries and accumulators and repealing Directive 91/157/EEC⁴
- Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC⁵

¹ OJ L 158, 30.4.2004, p. 7.
² OJ L 201, 27.7.2012, p. 60.
³ OJ L 137, 24.5.2017, p. 1.
⁴ OJ L 266, 26.9.2006, p. 1.
⁵ OJ L 396, 30.12.2006, p. 1.

- Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006¹
- Regulation (EC) No 273/2004 of the European Parliament and of the Council of 11 February 2004 on drug precursors²

24. Pesticides, biocides

- Regulation (EC) No 1107/2009 of the European Parliament and of the Council of 21 October 2009 concerning the placing of plant protection products on the market and repealing Council Directives 79/117/EEC and 91/414/EEC³
- Regulation (EC) No 396/2005 of the European Parliament and of the Council of 23 February 2005 on maximum residue levels of pesticides in or on food and feed of plant and animal origin and amending Council Directive 91/414/EEC⁴

The reference to Member States in Article 43 of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.

¹ OJ L 353, 31.12.2008, p. 1.

² OJ L 47, 18.2.2004, p. 1.

³ OJ L 309, 24.11.2009, p. 1.

⁴ OJ L 70, 16.3.2005, p. 1.

- Regulation (EU) No 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and use of biocidal products¹

The references to Member State in Articles 3(3), 15(1) and 28(4) and point (g) of Article 75(1) of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.

25. Waste

- Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste²
- Directive 94/62/EC of the European Parliament and of the Council 20 December 1994 on packaging and packaging waste³
- Regulation (EU) No 1257/2013 of the European Parliament and of the Council of 20 November 2013 on ship recycling and amending Regulation (EC) No 1013/2006 and Directive 2009/16/EC⁴

¹ OJ L 167, 27.6.2012, p. 1.

² OJ L 190, 12.7.2006, p. 1.

³ OJ L 365, 31.12.1994, p. 10.

⁴ OJ L 330, 10.12.2013, p. 1.

- Council Directive 2006/117/Euratom of 20 November 2006 on the supervision and control of shipments of radioactive waste and spent fuel¹

26. Environment, energy efficiency

- Regulation (EU) No 1143/2014 of the European Parliament and of the Council of 22 October 2014 on the prevention and management of the introduction and spread of invasive alien species²
- Council Regulation (EC) No 708/2007 of 11 June 2007 concerning use of alien and locally absent species in aquaculture³
- Regulation (EC) No 66/2010 of the European Parliament and of the Council of 25 November 2009 on the EU Ecolabel⁴
- Directive 98/70/EC of the European Parliament and of the Council of 13 October 1998 relating to the quality of petrol and diesel fuels and amending Council Directive 93/12/EEC⁵

¹ OJ L 337, 5.12.2006, p. 21.

² OJ L 317, 4.11.2014, p. 35.

³ OJ L 168, 28.6.2007, p. 1.

⁴ OJ L 27, 30.1.2010, p. 1.

⁵ OJ L 350, 28.12.1998, p. 58.

- Council Directive (EU) 2015/652 of 20 April 2015 laying down calculation methods and reporting requirements pursuant to Directive 98/70/EC of the European Parliament and of the Council relating to the quality of petrol and diesel fuels¹
- Directive 2004/42/EC of the European Parliament and of the Council of 21 April 2004 on the limitation of emissions of volatile organic compounds due to the use of organic solvents in certain paints and varnishes and vehicle refinishing products and amending Directive 1999/13/EC²
- Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market³
- Council Regulation (EC) No 2173/2005 of 20 December 2005 on the establishment of a FLEGT licensing scheme for imports of timber into the European Community⁴
- Regulation (EU) No 517/2014 of the European Parliament and of the Council of 16 April 2014 on fluorinated greenhouse gases and repealing Regulation (EC) No 842/2006⁵

¹ OJ L 107, 25.4.2015, p. 26.

² OJ L 143, 30.4.2004, p. 87.

³ OJ L 295, 12.11.2010, p. 23.

⁴ OJ L 347, 30.12.2005, p. 1.

⁵ OJ L 150, 20.5.2014, p. 195.

- Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer¹
- Regulation (EU) 2017/852 of the European Parliament and of the Council of 17 May 2017 on mercury, and repealing Regulation (EC) No 1102/2008²
- Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein³
- Council Regulation (EEC) No 3254/91 of 4 November 1991 prohibiting the use of leghold traps in the Community and the introduction into the Community of pelts and manufactured goods of certain wild animal species originating in countries which catch them by means of leghold traps or trapping methods which do not meet international humane trapping standards⁴
- Regulation (EC) No 1007/2009 of the European Parliament and of the Council of 16 September 2009 on trade in seal products⁵

¹ OJ L 286, 31.10.2009, p. 1.

² OJ L 137, 24.5.2017, p. 1.

³ OJ L 61, 3.3.1997, p. 1.

⁴ OJ L 308, 9.11.1991, p. 1.

⁵ OJ L 286, 31.10.2009, p. 36.

- Regulation (EC) No 1523/2007 of the European Parliament and of the Council of 11 December 2007 banning the placing on the market and the import to, or export from, the Community of cat and dog fur, and products containing such fur¹
- Council Directive 83/129/EEC of 28 March 1983 concerning the importation into Member States of skins of certain seal pups and products derived therefrom²
- Regulation (EC) No 106/2008 of the European Parliament and of the Council of 15 January 2008 on a Community energy-efficiency labelling programme for office equipment³
- Regulation (EC) No 1222/2009 of the European Parliament and of the Council of 25 November 2009 on the labelling of tyres with respect to fuel efficiency and other essential parameters⁴
- Directive 2009/125/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for the setting of ecodesign requirements for energy-related products⁵

¹ OJ L 343, 27.12.2007, p. 1.

² OJ L 91, 9.4.1983, p. 30.

³ OJ L 39, 13.2.2008, p. 1.

⁴ OJ L 342, 22.12.2009, p. 46.

⁵ OJ L 285, 31.10.2009, p. 10.

- Regulation (EU) 2017/1369 of the European Parliament and of the Council of 4 July 2017 setting a framework for energy labelling and repealing Directive 2010/30/EU¹

27. Marine equipment

- Directive 2014/90/EU of the European Parliament and of the Council of 23 July 2014 on marine equipment and repealing Council Directive 96/98/EC²

28. Rail transport

- Directive (EU) 2016/797 of the European Parliament and of the Council of 11 May 2016 on the interoperability of the rail system within the European Union³, in so far as conditions and technical specifications for the placing on the market, putting into service and free movement of railway products are concerned

29. Food – general

- Regulation (EC) No 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down procedures in matters of food safety⁴

¹ OJ L 198, 28.7.2017, p. 1.

² OJ L 257, 28.8.2014, p. 146.

³ OJ L 138, 26.5.2016, p. 44.

⁴ OJ L 31, 1.2.2002, p. 1.

The reference to Member State in the second subparagraph of Article 29(1) of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.

- Regulation (EU) No 1169/2011 of the European Parliament and of the Council of 25 October 2011 on the provision of food information to consumers, amending Regulations (EC) No 1924/2006 and (EC) No 1925/2006 of the European Parliament and of the Council, and repealing Commission Directive 87/250/EEC, Council Directive 90/496/EEC, Commission Directive 1999/10/EC, Directive 2000/13/EC of the European Parliament and of the Council, Commission Directives 2002/67/EC and 2008/5/EC and Commission Regulation (EC) No 608/2004¹
- Regulation (EC) 1924/2006 on nutrition and health claims made on foods²

30. Food – hygiene

- Regulation (EC) No 853/2004 of the European Parliament and of the Council of 29 April 2004 laying down specific hygiene rules for food of animal origin³

¹ OJ L 304, 22.11.2011, p. 18.

² OJ L 404, 30.12.2006, p. 9.

³ OJ L 139, 30.4.2004, p. 55.

- Regulation (EC) No 852/2004 of the European Parliament and of the Council of 29 April 2004 on the hygiene of foodstuffs¹
- Council Directive 89/108/EEC of 21 December 1988 on the approximation of the laws of the Member States relating to quick-frozen foodstuffs for human consumption²

31. Food – ingredients, traces, residues, marketing standards

- Regulation (EC) No 1331/2008 of the European Parliament and of the Council of 16 December 2008 establishing a common authorisation procedure for food additives, food enzymes and food flavourings³

The reference to Member State in Article 3(1) of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.

- Regulation (EC) No 1332/2008 of the European Parliament and of the Council of 16 December 2008 on food enzymes and amending Council Directive 83/417/EEC, Council Regulation (EC) No 1493/1999, Directive 2000/13/EC, Council Directive 2001/112/EC and Regulation (EC) No 258/97⁴

¹ OJ L 139, 30.4.2004, p. 1.

² OJ L 40, 11.2.1989, p. 34.

³ OJ L 354, 31.12.2008, p. 1.

⁴ OJ L 354, 31.12.2008, p. 7.

- Regulation (EC) No 1333/2008 of the European Parliament and of the Council of 16 December 2008 on food additives¹
- Regulation (EC) No 1334/2008 of the European Parliament and of the Council of 16 December 2008 on flavourings and certain food ingredients with flavouring properties for use in and on foods and amending Council Regulation (EEC) No 1601/91, Regulations (EC) No 2232/96 and (EC) No 110/2008 and Directive 2000/13/EC²
- Directive 2002/46/EC of the European Parliament and of the Council of 10 June 2002 on the approximation of the laws of the Member States relating to food supplements³
- Regulation (EC) No 1925/2006 of the European Parliament and of the Council of 20 December 2006 on the addition of vitamins and minerals and of certain other substances to foods⁴
- Regulation (EC) No 2065/2003 of the European Parliament and of the Council of 10 November 2003 on smoke flavourings used or intended for use in or on foods⁵

The reference to Member State in Article 7(2) of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.

¹ OJ L 354, 31.12.2008, p. 16.

² OJ L 354, 31.12.2008, p. 34.

³ OJ L 183, 12.7.2002, p. 51.

⁴ OJ L 404, 30.12.2006, p. 26.

⁵ OJ L 309, 26.11.2003, p. 1.

- Council Regulation (EEC) No 315/93 of 8 February 1993 laying down Community procedures for contaminants in food¹

- Regulation (EU) 2015/2283 of the European Parliament and of the Council of 25 November 2015 on novel foods, amending Regulation (EU) No 1169/2011 of the European Parliament and of the Council and repealing Regulation (EC) No 258/97 of the European Parliament and of the Council and Commission Regulation (EC) No 1852/2001²

- Regulation (EU) No 609/2013 of the European Parliament and of the Council of 12 June 2013 on food intended for infants and young children, food for special medical purposes, and total diet replacement for weight control and repealing Council Directive 92/52/EEC, Commission Directives 96/8/EC, 1999/21/EC, 2006/125/EC and 2006/141/EC, Directive 2009/39/EC of the European Parliament and of the Council and Commission Regulations (EC) No 41/2009 and (EC) No 953/2009³

- Directive 1999/4/EC of the European Parliament and of the Council of 22 February 1999 relating to coffee extracts and chicory extracts⁴

¹ OJ L 37, 13.2.1993, p. 1.

² OJ L 327, 11.12.2015, p. 1.

³ OJ L 181, 29.6.2013, p. 35.

⁴ OJ L 66, 13.3.1999, p. 26.

- Directive 2000/36/EC of the European Parliament and of the Council of 23 June 2000 relating to cocoa and chocolate products intended for human consumption¹
- Council Directive 2001/110/EC of 20 December 2001 relating to honey²
- Council Directive 2001/111/EC of 20 December 2001 relating to certain sugars intended for human consumption³
- Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors⁴
- Commission Regulation (EC) No 1295/2008 of 18 December 2008 on the importation of hops from third countries⁵
- Commission Regulation (EC) No 1375/2007 of 23 November 2007 on imports of residues from the manufacture of starch from maize from the United States of America⁶

¹ OJ L 197, 3.8.2000, p. 19.

² OJ L 10, 12.1.2002, p. 47.

³ OJ L 10, 12.1.2002, p. 53.

⁴ OJ L 157, 15.6.2011, p. 1.

⁵ OJ L 340, 19.12.2008, p. 45.

⁶ OJ L 307 24.11.2007, p. 5.

- Council Directive 2001/112/EC of 20 December 2001 relating to fruit juices and certain similar products intended for human consumption¹
- Council Directive 2001/113/EC of 20 December 2001 relating to fruit jams, jellies and marmalades and sweetened chestnut purée intended for human consumption²
- Council Directive 2001/114/EC of 20 December 2001 relating to certain partly or wholly dehydrated preserved milk for human consumption³
- Directive (EU) 2015/2203 of the European Parliament and of the Council of 25 November 2015 on the approximation of the laws of the Member States relating to caseins and caseinates intended for human consumption and repealing Council Directive 83/417/EEC⁴
- Chapter IV of Title V of Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008⁵

¹ OJ L 10, 12.1.2002, p. 58.

² OJ L 10, 12.1.2002, p. 67.

³ OJ L 15, 17.1.2002, p. 19.

⁴ OJ L 314, 1.12.2015, p. 1.

⁵ OJ L 347, 20.12.2013, p. 549.

- Section 1 of Chapter I of Title II of Part II of Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007¹

32. Food contact material

- Regulation (EC) No 1935/2004 of the European Parliament and of the Council of 27 October 2004 on materials and articles intended to come into contact with food and repealing Directives 80/590/EEC and 89/109/EEC²

The reference to Member State in Article 9(1) of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.

- Council Directive 84/500/EEC of 15 October 1984 on the approximation of the laws of the Member States relating to ceramic articles intended to come into contact with foodstuffs³.

¹ OJ L 347, 20.12.2013, p. 671.

² OJ L 338, 13.11.2004, p. 4.

³ OJ L 277, 20.10.1984, p. 12.

33. Food – other

- Directive 1999/2/EC of the European Parliament and of the Council of 22 February 1999 on the approximation of the laws of the Member States concerning foods and food ingredients treated with ionising radiation¹
- Directive 1999/3/EC of the European Parliament and of the Council of 22 February 1999 on the establishment of a Community list of foods and food ingredients treated with ionising radiation²
- Directive 2009/32/EC of the European Parliament and of the Council of 23 April 2009 on the approximation of the laws of the Member States on extraction solvents used in the production of foodstuffs and food ingredients³
- Directive 2009/54/EC of the European Parliament and of the Council of 18 June 2009 on the exploitation and marketing of natural mineral waters⁴
- Council Regulation (EC) No 834/2007 of 28 June 2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91⁵

¹ OJ L 66, 13.3.1999, p. 16.

² OJ L 66, 13.3.1999, p. 24.

³ OJ L 141, 6.6.2009, p. 3.

⁴ OJ L 164, 26.6.2009, p. 45.

⁵ OJ L 189, 20.7.2007, p. 1.

- Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No 834/2007¹
- Council Regulation (Euratom) 2016/52 of 15 January 2016 laying down maximum permitted levels of radioactive contamination of food and feed following a nuclear accident or any other case of radiological emergency, and repealing Regulation (Euratom) No 3954/87 and Commission Regulations (Euratom) No 944/89 and (Euratom) No 770/90²
- Council Regulation (EC) No 733/2008 of 15 July 2008 on the conditions governing imports of agricultural products originating in third countries following the accident at the Chernobyl nuclear power station³

34. Feed – products and hygiene

- Regulation (EC) No 767/2009 of the European Parliament and of the Council of 13 July 2009 on the placing on the market and use of feed, amending European Parliament and Council Regulation (EC) No 1831/2003 and repealing Council Directive 79/373/EEC, Commission Directive 80/511/EEC, Council Directives 82/471/EEC, 83/228/EEC, 93/74/EEC, 93/113/EC and 96/25/EC and Commission Decision 2004/217/EC⁴

¹ OJ L 150, 14.6.2018, p. 1.

² OJ L 13, 20.1.2016, p. 2.

³ OJ L 201, 30.7.2008, p. 1.

⁴ OJ L 229, 1.9.2009, p.1.

- Directive 2002/32/EC of the European Parliament and of the Council of 7 May 2002 on undesirable substances in animal feed¹
- Regulation (EC) No 1831/2003 of the European Parliament and of the Council of 22 September 2003 on additives for use in animal nutrition²

The references to national reference laboratories in point 6 of Annex II to that Regulation shall not be read as applying to the United Kingdom in respect of Northern Ireland. This shall not prevent a national reference laboratory located in a Member State of the European Union from fulfilling the functions of a national reference laboratory in respect of Northern Ireland. Information and material exchanged between the competent authorities of Northern Ireland and a national reference laboratory by virtue of this provision shall be confidential to those competent authorities and not subject to further disclosure by the national reference laboratory without the prior consent of those competent authorities.

- Council Directive 90/167/EEC of 26 March 1990 laying down the conditions governing the preparation, placing on the market and use of medicated feedingstuffs in the Community³
- Regulation (EC) No 1831/2005 of the European Parliament and of the Council of 12 January 2005 laying down requirements for feed hygiene⁴

¹ OJ L 140, 30.5.2002, p. 10.

² OJ L 268, 18.10.2003, p. 29.

³ OJ L 92, 7.4.1990, p. 42.

⁴ OJ L 35, 8.2.2005, p. 1.

35. GMOs

- Regulation (EC) No 1829/2003 of the European Parliament and of the Council of 22 September 2003 on genetically modified food and feed¹, with the exception of the second paragraph of Article 32

This shall not prevent a national reference laboratory located in a Member State of the European Union from fulfilling the functions of a national reference laboratory in respect of Northern Ireland. Information and material exchanged between the competent authorities of Northern Ireland and a national reference laboratory by virtue of this provision shall be confidential to those competent authorities and not subject to further disclosure by the national reference laboratory without the prior consent of those competent authorities.

The references to Member State in Articles 10(1) and 22(1) of that Regulation shall not be read as including the United Kingdom in respect of Northern Ireland.

- Regulation (EC) No 1830/2003 of the European Parliament and of the Council of 22 September 2003 concerning the traceability and labelling of genetically modified organisms and the traceability of food and feed products produced from genetically modified organisms and amending Directive 2001/18/EC²

¹ OJ L 268, 18.10.2003, p. 1.

² OJ L 268, 18.10.2003, p. 24.

- Regulation (EC) No 1946/2003 of the European Parliament and of the Council of 15 July 2003 on transboundary movements of genetically modified organisms¹
- Part C of Directive 2001/18/EC of the European Parliament and of the Council of 12 March 2001 on the deliberate release into the environment of genetically modified organisms and repealing Council Directive 90/220/EEC²

36. Live animals, germinal products and products of animal origin

References to national reference laboratories in the acts listed in this section shall not be read as including the reference laboratory in the United Kingdom. This shall not prevent a national reference laboratory located in a Member State of the European Union from fulfilling the functions of a national reference laboratory in respect of Northern Ireland. Information and material exchanged between the competent authorities of Northern Ireland and a national reference laboratory by virtue of these provisions shall be confidential to those competent authorities and not subject to further disclosure by the national reference laboratory without the prior consent of those competent authorities.

- Regulation (EU) 2016/429 of the European Parliament and of the Council of 9 March 2016 on transmissible animal diseases and amending and repealing certain acts in the area of animal health ("Animal Health Law")³

¹ OJ L 287, 5.11.2003, p. 1.

² OJ L 106, 17.4.2001, p. 1.

³ OJ L 84, 31.3.2016, p. 1.

- Council Directive 64/432/EEC of 26 June 1964 on animal health problems affecting intra-Community trade in bovine animals and swine¹
- Council Directive 91/68/EEC of 28 January 1991 on animal health conditions governing intra-Community trade in ovine and caprine animals²
- Council Directive 2009/156/EC of 30 November 2009 on animal health conditions governing the movement and importation from third countries of equidae³
- Council Directive 2009/158/EC of 30 November 2009 on animal health conditions governing intra-Community trade in, and imports from third countries of, poultry and hatching eggs⁴
- Council Directive 92/65/EEC of 13 July 1992 laying down animal health requirements governing trade in and imports into the Community of animals, semen, ova and embryos not subject to animal health requirements laid down in specific Community rules referred to in Annex A (I) to Directive 90/425/EEC⁵

¹ OJ 121, 29.7.1964, p. 1977.

² OJ L 46, 19.2.1991, p. 19.

³ OJ L 192, 23.7.2010, p. 1.

⁴ OJ L 343, 22.12.2009, p. 74.

⁵ OJ L 268, 14.9.1992, p. 54.

- Council Directive 88/407/EEC of 14 June 1988 laying down the animal health requirements applicable to intra- Community trade in and imports of deep-frozen semen of domestic animals of the bovine species¹
- Council Directive 89/556/EEC of 25 September 1989 on animal health conditions governing intra-Community trade in and importation from third countries of embryos of domestic animals of the bovine species²
- Council Directive 90/429/EEC of 26 June 1990 laying down the animal health requirements applicable to intra- Community trade in and imports of semen of domestic animals of the porcine species³
- Council Directive 92/118/EEC of 17 December 1992 laying down animal health and public health requirements governing trade in and imports into the Community of products not subject to the said requirements laid down in specific Community rules referred to in Annex A (I) to Directive 89/662/EEC and, as regards pathogens, to Directive 90/425/EEC⁴

¹ OJ L 194, 22.7.1988, p. 10.

² OJ L 302, 19.10.1989, p. 1.

³ OJ L 224, 18.8.1990, p. 62.

⁴ OJ L 62, 15.3.1993, p. 49.

- Council Directive 2006/88/EC of 24 October 2006 on animal health requirements for aquaculture animals and products thereof, and on the prevention and control of certain diseases in aquatic animals¹
- Council Directive 2004/68/EC of 26 April 2004 laying down animal health rules for the importation into and transit through the Community of certain live ungulate animals, amending Directives 90/426/EEC and 92/65/EEC and repealing Directive 72/462/EEC²
- Council Directive 2002/99/EC of 16 December 2002 laying down the animal health rules governing the production, processing, distribution and introduction of products of animal origin for human consumption³
- Regulation (EU) No 576/2013 of the European Parliament and of the Council of 12 June 2013 on the non-commercial movement of pet animals and repealing Regulation (EC) No 998/2003⁴
- Regulation (EC) No 1069/2009 of the European Parliament and of the Council of 21 October 2009 laying down health rules as regards animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No 1774/2002 (Animal by-products Regulation)⁵

¹ OJ L 328, 24.11.2006, p. 14.

² OJ L 139, 30.4.2004, p. 321.

³ OJ L 18, 23.1.2003, p. 11.

⁴ OJ L 178, 28.6.2013, p. 1.

⁵ OJ L 300, 14.11.2009, p. 1.

37. Animal disease control, zoonosis control

References to national reference laboratories in the acts listed in this section shall not be read as including the reference laboratory in the United Kingdom. This shall not prevent a national reference laboratory located in a Member State of the European Union from fulfilling the functions of a national reference laboratory in respect of Northern Ireland. Information and material exchanged between the competent authorities of Northern Ireland and a national reference laboratory by virtue of these provisions shall be confidential to those competent authorities and not subject to further disclosure by the national reference laboratory without the prior consent of those competent authorities.

- Regulation (EC) No 999/2001 of the European Parliament and of the Council of 22 May 2001 laying down rules for the prevention, control and eradication of certain transmissible spongiform encephalopathies¹
- Council Directive 77/391/EEC of 17 May 1977 introducing Community measures for the eradication of brucellosis, tuberculosis and leucosis in cattle²
- Council Directive 78/52/EEC of 13 December 1977 establishing the Community criteria for national plans for the accelerated eradication of brucellosis, tuberculosis and enzootic leukosis in cattle³

¹ OJ L 147, 31.5.2001, p. 1.

² OJ L 145, 13.6.1977, p. 44.

³ OJ L 15, 19.1.1978, p. 34.

- Council Directive 2003/85/EC of 29 September 2003 on Community measures for the control of foot-and-mouth disease repealing Directive 85/511/EEC and Decisions 89/531/EEC and 91/665/EEC and amending Directive 92/46/EEC¹
- Council Directive 2005/94/EC of 20 December 2005 on Community measures for the control of avian influenza and repealing Directive 92/40/EEC²
- Council Directive 2001/89/EC of 23 October 2001 on Community measures for the control of classical swine fever³
- Council Directive 92/35/EEC of 29 April 1992 laying down control rules and measures to combat African horse sickness⁴
- Council Directive 2002/60/EC of 27 June 2002 laying down specific provisions for the control of African swine fever and amending Directive 92/119/EEC as regards Teschen disease and African swine fever⁵

¹ OJ L 306, 22.11.2003, p. 1.

² OJ L 10, 14.1.2006, p. 16.

³ OJ L 316, 1.12.2001, p. 5.

⁴ OJ L 157, 10.6.1992, p. 19.

⁵ OJ L 192, 20.7.2002, p. 27.

- Regulation (EC) No 2160/2003 of the European Parliament and of the Council of 17 November 2003 on the control of salmonella and other specified food-borne zoonotic agents¹
- Council Directive 92/66/EEC of 14 July 1992 introducing Community measures for the control of Newcastle disease²
- Council Directive 92/119/EEC of 17 December 1992 introducing general Community measures for the control of certain animal diseases and specific measures relating to swine vesicular disease³
- Directive 2003/99/EC of the European Parliament and of the Council of 17 November 2003 on the monitoring of zoonoses and zoonotic agents, amending Council Decision 90/424/EEC and repealing Council Directive 92/117/EEC⁴
- Council Directive 2000/75/EC of 20 November 2000 laying down specific provisions for the control and eradication of bluetongue⁵

¹ OJ L 325, 12.12.2003, p. 1.

² OJ L 260, 5.9.1992, p. 1.

³ OJ L 62, 15.3.1993, p. 69.

⁴ OJ L 325, 12.12.2003, p. 31.

⁵ OJ L 327, 22.12.2000, p. 74.

38. Animal identification

- Council Regulation (EC) No 21/2004 of 17 December 2003 establishing a system for the identification and registration of ovine and caprine animals and amending Regulation (EC) No 1782/2003 and Directives 92/102/EEC and 64/432/EEC¹
- Regulation (EC) No 1760/2000 of the European Parliament and of the Council of 17 July 2000 establishing a system for the identification and registration of bovine animals and regarding the labelling of beef and beef products and repealing Council Regulation (EC) No 820/97²
- Council Directive 2008/71/EC of 15 July 2008 on the identification and registration of pigs³

39. Animal breeding

- Article 37 and Article 64(3) of Regulation (EU) 2016/1012 of the European Parliament and of the Council of 8 June 2016 on zootechnical and genealogical conditions for the breeding, trade in and entry into the Union of purebred breeding animals, hybrid breeding pigs and the germinal products thereof and amending Regulation (EU) No 652/2014, Council Directives 89/608/EEC and 90/425/EEC and repealing certain acts in the area of animal breeding ("Animal Breeding Regulation")⁴

¹ OJ L 5, 9.1.2004, p. 8.

² OJ L 204, 11.8.2000, p. 1.

³ OJ L 213, 8.8.2008, p. 31.

⁴ OJ L 171, 29.6.2016, p. 66.

40. Animal welfare

- Council Regulation (EC) No 1/2005 of 22 December 2004 on the protection of animals during transport and related operations and amending Directives 64/432/EEC and 93/119/EC and Regulation (EC) No 1255/97¹
- Council Regulation (EC) No 1099/2009 of 24 September 2009 on the protection of animals at the time of killing²

41. Plant health

- Council Directive 2000/29/EC of 8 May 2000 on protective measures against the introduction into the Community of organisms harmful to plants or plant products and against their spread within the Community³
- Regulation (EU) 2016/2031 of the European Parliament of the Council of 26 October 2016 on protective measures against pests of plants, amending Regulations (EU) No 228/2013, (EU) No 652/2014 and (EU) No 1143/2014 of the European Parliament and of the Council and repealing Council Directives 69/464/EEC, 74/647/EEC, 93/85/EEC, 98/57/EC, 2000/29/EC, 2006/91/EC and 2007/33/EC⁴

¹ OJ L 3, 5.1.2005, p. 1.

² OJ L 303, 18.11.2009, p. 1.

³ OJ L 169, 10.7.2000, p. 1.

⁴ OJ L 317, 23.11.2016, p. 4.

42. Plant reproductive material

- Council Directive 66/402/EEC of 14 June 1966 on the marketing of cereal seed¹
- Council Directive 68/193/EEC of 9 April 1968 on the marketing of material for the vegetative propagation of the vine²
- Council Directive 1999/105/EC of 22 December 1999 on the marketing of forest reproductive material³
- Council Directive 2002/53/EC of 13 June 2002 on the common catalogue of varieties of agricultural plant species⁴
- Council Directive 2002/54/EC of 13 June 2002 on the marketing of beet seed⁵
- Council Directive 2002/55/EC of 13 June 2002 on the marketing of vegetable seed⁶

¹ OJ 125, 11.7.1966, p. 2309.

² OJ L 93, 17.4.1968, p. 15.

³ OJ L 11, 15.1.2000, p. 17.

⁴ OJ L 193, 20.7.2002, p. 1.

⁵ OJ L 193, 20.7.2002, p. 12.

⁶ OJ L 193, 20.7.2002, p. 33.

- Council Directive 2002/56/EC of 13 June 2002 on the marketing of seed potatoes¹
- Council Directive 2002/57/EC of 13 June 2002 on the marketing of seed of oil and fibre plants²
- Council Directive 2008/90/EC of 29 September 2008 on the marketing of fruit plant propagating material and fruit plants intended for fruit production³

43. Official controls, veterinary checks

References to national reference laboratories in the acts listed in this section shall not be read as including the reference laboratory in the United Kingdom. This shall not prevent a national reference laboratory located in a Member State of the European Union from fulfilling the functions of a national reference laboratory in respect of Northern Ireland. Information and material exchanged between the competent authorities of Northern Ireland and a national reference laboratory by virtue of these provisions shall be confidential to those competent authorities and not subject to further disclosure by the national reference laboratory without the prior consent of those competent authorities.

¹ OJ L 193, 20.7.2002, p. 60.

² OJ L 193, 20.7.2002, p. 74.

³ OJ L 267, 8.10.2008, p. 8.

- Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation)¹

- Regulation (EC) No 882/2004 of the European Parliament and of the Council of 29 April 2004 on official controls performed to ensure the verification of compliance with feed and food law, animal health and animal welfare rules²

- Regulation (EC) No 854/2004 of the European Parliament and of the Council of 29 April 2004 laying down specific rules for the organisation of official controls on products of animal origin intended for human consumption³

¹ OJ L 95, 7.4.2017, p. 1.

² OJ L 165, 30.4.2004, p. 1.

³ OJ L 139, 30.4.2004, p. 206.

- Council Directive 91/496/EEC of 15 July 1991 laying down the principles governing the organization of veterinary checks on animals entering the Community from third countries and amending Directives 89/662/EEC, 90/425/EEC and 90/675/EEC¹
- Council Directive 97/78/EC of 18 December 1997 laying down the principles governing the organisation of veterinary checks on products entering the Community from third countries²
- Council Directive 90/425/EEC of 26 June 1990 concerning veterinary and zootechnical checks applicable in intra- Community trade in certain live animals and products with a view to the completion of the internal market³
- Council Directive 89/662/EEC of 11 December 1989 concerning veterinary checks in intra-Community trade with a view to the completion of the internal market⁴

44. Sanitary and phytosanitary - Other

- Council Directive 96/22/EC of 29 April 1996 concerning the prohibition on the use in stockfarming of certain substances having a hormonal or thyrostatic action and of β -agonists, and repealing Directives 81/602/EEC, 88/146/EEC and 88/299/EEC⁵

¹ OJ L 268, 24.9.1991, p. 56.

² OJ L 24, 30.1.1998, p. 9.

³ OJ L 224, 18.8.1990, p. 29.

⁴ OJ L 395, 30.12.1989, p. 13.

⁵ OJ L 125, 23.5.1996, p. 3.

- Council Directive 96/23/EC of 29 April 1996 on measures to monitor certain substances and residues thereof in live animals and animal products and repealing Directives 85/358/EEC and 86/469/EEC and Decisions 89/187/EEC and 91/664/EEC¹

45. Intellectual property

- Regulation (EC) No 110/2008 of the European Parliament and of the Council of 15 January 2008 on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks and repealing Council Regulation (EEC) No 1576/89²
- Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs³
- Regulation (EU) No 251/2014 of the European Parliament and of the Council of 26 February 2014 on the definition, description, presentation, labelling and the protection of geographical indications of aromatized wine products and repealing Council Regulation (EEC) No 1601/91⁴

¹ OJ L 125, 23.5.1996, p. 10.

² OJ L 39, 13.2.2008, p. 16.

³ OJ L 343, 14.12.2012, p. 1.

⁴ OJ L 84, 20.3.2014, p. 14.

- Sections 2 and 3 of Chapter I of Title II of Part II of Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007¹
- Regulation (EU) No 608/2013 of the European Parliament and of the Council of 12 June 2013 concerning customs enforcement of intellectual property rights and repealing Council Regulation (EC) No 1383/2003²

46. Fisheries and aquaculture

- Commission Regulation (EEC) No 3703/85 of 23 December 1985 laying down detailed rules for applying the common marketing standards for certain fresh or chilled fish³
- Council Regulation (EEC) No 2136/89 of 21 June 1989 laying down common marketing standards for preserved sardines and trade descriptions for preserved sardines⁴

¹ OJ L 347, 20.12.2013, p. 671.

² OJ L 181, 29.6.2013, p. 15.

³ OJ L 351, 28.12.1985, p. 63.

⁴ OJ L 212, 22.7.1989, p. 79.

- Council Regulation (EEC) No 1536/92 of 9 June 1992 laying down common marketing standards for preserved tuna and bonito¹
- Council Regulation (EC) No 2406/96 of 26 November 1996 laying down common marketing standards for certain fishery products²
- Council Regulation (EC) No 850/98 of 30 March 1998 for the conservation of fishery resources through technical measures for the protection of juveniles of marine organisms³, in so far as it concerns provisions relating to minimum sizes of marine organisms
- Council Regulation (EC) No 1224/2009 of 20 November 2009 establishing a Community control system for ensuring compliance with the rules of the common fisheries policy, amending Regulations (EC) No 847/96, (EC) No 2371/2002, (EC) No 811/2004, (EC) No 768/2005, (EC) No 2115/2005, (EC) No 2166/2005, (EC) No 388/2006, (EC) No 509/2007, (EC) No 676/2007, (EC) No 1098/2007, (EC) No 1300/2008, (EC) No 1342/2008 and repealing Regulations (EEC) No 2847/93, (EC) No 1627/94 and (EC) No 1966/2006⁴, in so far as it concerns provisions relating to marketing standards

¹ OJ L 163, 17.6.1992, p. 1.

² OJ L 334, 23.12.1996, p. 1.

³ OJ L 125, 27.4.1998, p. 1.

⁴ OJ L 343, 22.12.2009, p. 1.

- Regulation (EU) No 1379/2013 of the European Parliament and of the Council of 11 December 2013 on the common organisation of the markets in fishery and aquaculture products amending Council Regulations (EC) No 1184/2006 and (EC) No 1224/2009 and repealing Council Regulation (EC) No 104/2000¹, in so far as it concerns provisions relating to marketing standards and consumer information
- Regulation (EU) No 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC², in so far as it concerns provisions relating to marketing standards for fishery and aquaculture products
- Council Regulation (EC) No 1005/2008 of 29 September 2008 establishing a Community system to prevent, deter and eliminate illegal, unreported and unregulated fishing, amending Regulations (EEC) No 2847/93, (EC) No 1936/2001 and (EC) No 601/2004 and repealing Regulations (EC) No 1093/94 and (EC) No 1447/1999³
- Council Regulation (EC) No 1035/2001 of 22 May 2001 establishing a catch documentation scheme for *Dissostichus spp.*⁴

¹ OJ L 354, 28.12.2013, p. 1.

² OJ L 354, 28.12.2013, p. 22.

³ OJ L 286, 29.10.2008, p. 1.

⁴ OJ L 145, 31.5.2001, p. 1.

- Regulation (EU) No 640/2010 of the European Parliament and of the Council of 7 July 2010 establishing a catch documentation programme for bluefin tuna *Thunnus thynnus* and amending Council Regulation (EC) No 1984/2003¹
- Council Regulation (EC) No 1100/2007 of 18 September 2007 establishing measures for the recovery of the stock of European eel²

47. Other

- Part III of Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007³, with the exception of Chapter VI
- Council Regulation (EC) No 2964/95 of 20 December 1995 introducing registration for crude oil imports and deliveries in the Community⁴
- Council Regulation (EC) No 2182/2004 of 6 December 2004 concerning medals and tokens similar to euro coins⁵

¹ OJ L 194, 24.7.2010, p. 1.

² OJ L 248, 22.9.2007, p. 17.

³ OJ L 347, 20.12.2013, p. 671.

⁴ OJ L 310, 22.12.1995, p. 5.

⁵ OJ L 373, 21.12.2004, p. 1.

- Regulation (EC) No 1889/2005 of the European Parliament and of the Council of 26 October 2005 on controls of cash entering or leaving the Community¹
- Directive 2014/40/EU of the European Parliament and of the Council of 3 April 2014 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC²
- Council Regulation (EC) No 116/2009 of 18 December 2008 on the export of cultural goods³
- Directive 2014/60/EU of the European Parliament and of the Council of 15 May 2014 on the return of cultural objects unlawfully removed from the territory of a Member State and amending Regulation (EU) No 1024/2012⁴
- Council Directive 69/493/EEC of 15 December 1969 on the approximation of the laws of the Member States relating to crystal glass⁵

¹ OJ L 309, 25.11.2005, p. 9.

² OJ L 127, 29.4.2014, p. 1.

³ OJ L 39, 10.2.2009, p. 1.

⁴ OJ L 159, 28.5.2014, p. 1.

⁵ OJ L 326, 29.12.1969, p. 36.

- Council Regulation (EC) No 428/2009 of 5 May 2009 setting up a Community regime for the control of exports, transfer, brokering and transit of dual-use items¹

- Council Directive 91/477/EEC of 18 June 1991 on control of the acquisition and possession of weapons²

- Regulation (EU) No 258/2012 of the European Parliament and of the Council of 14 March 2012 implementing Article 10 of the United Nations' Protocol against the illicit manufacturing of and trafficking in firearms, their parts and components and ammunition supplementing the United Nations Convention against Transnational Organised Crime (UN Firearms Protocol), and establishing export authorisation, and import and transit measures for firearms, their parts and components and ammunition³

- Directive 2009/43/EC of the European Parliament and of the Council of 6 May 2009 simplifying terms and conditions of transfers of defence-related products within the Community⁴

¹ OJ L 134, 29.5.2009, p. 1.

² OJ L 256, 13.9.1991, p. 51.

³ OJ L 94, 30.3.2012, p. 1.

⁴ OJ L 146, 10.6.2009, p. 1.

- Council Regulation (EC) No 1236/2005 of 27 June 2005 concerning trade in certain goods which could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment¹
- Council Regulation (EU) No 36/2012 of 18 January 2012 concerning restrictive measures in view of the situation in Syria and repealing Regulation (EU) No 442/2011²
- Council Regulation (EC) No 1210/2003 of 7 July 2003 concerning certain specific restrictions on economic and financial relations with Iraq and repealing Regulation (EC) No 2465/96³
- Council Regulation (EC) No 2368/2002 of 20 December 2002 implementing the Kimberley Process certification scheme for the international trade in rough diamonds⁴
- Restrictive measures in force based on Article 215 TFEU

¹ OJ L 200, 30.7.2005, p. 1.

² OJ L 16, 19.1.2012, p. 1.

³ OJ L 169, 8.7.2003, p. 6.

⁴ OJ L 358, 31.12.2002, p. 28.

PROVISIONS OF UNION LAW REFERRED TO IN ARTICLE 9

1. Value Added Tax¹

- Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax²
- Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State³
- Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax⁴
- Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures⁵

¹ The headings and subheadings in this Annex are purely indicative.

² OJ L 347, 11.12.2006, p. 1.

³ OJ L 44, 20.2.2008, p. 23.

⁴ OJ L 268, 12.10.2018, p. 1.

⁵ OJ L 84, 31.3.2010, p. 1.

- Thirteenth Council Directive 86/560/EEC of 17 November 1986 on the harmonization of the laws of the Member States relating to turnover taxes - Arrangements for the refund of value added tax to taxable persons not established in Community territory¹
- Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries²
- Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods³
- Council Directive 2006/79/EC of 5 October 2006 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries⁴
- Obligations stemming from the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax⁵

¹ OJ L 326, 21.11.1986, p. 40.

² OJ L 346, 29.12.2007, p. 6.

³ OJ L 292, 10.11.2009, p. 5.

⁴ OJ L 286, 17.10.2006, p. 15.

⁵ OJ L 195, 1.8.2018, p. 1.

- Obligations stemming from the Cooperation agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other part, to combat fraud and any other illegal activity to the detriment of their financial interests¹

2. Excise

- Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC²
- Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004³
- Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures⁴
- Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages⁵

¹ OJ L 46, 17.2.2009, p. 8.

² OJ L 9, 14.1.2009, p.12.

³ OJ L 121, 8.5.2012, p.1.

⁴ OJ L 84, 31.3.2010, p.1.

⁵ OJ L 316, 31.10.1992, p. 21.

- Council Directive 92/84/EEC of 19 October 1992 on the approximation of the rates of excise duty on alcohol and alcoholic beverages¹
- Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco²
- Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity³
- Council Directive 95/60/EC of 27 November 1995 on fiscal marking of gas oils and kerosene⁴
- Decision No 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products⁵

¹ OJ L 316, 31.10.1992, p. 29.

² OJ L 176, 5.7.2011, p. 24.

³ OJ L 283, 31.10.2003, p. 51.

⁴ OJ L 291, 6.12.1995, p. 46.

⁵ OJ L 162, 1.7.2003, p.5.

- Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries¹
- Council Directive 2006/79/EC of 5 October 2006 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries²

¹ OJ L 346, 29.12.2007, p. 6.
² OJ L 286, 17.10.2006, p. 15.

PROVISIONS OF UNION LAW REFERRED TO IN ARTICLE 11

The following acts shall apply to and in the United Kingdom in respect of Northern Ireland insofar as they apply to the generation, transmission, distribution, and supply of electricity, trading in wholesale electricity or cross-border exchanges in electricity.

Provisions relating to retail markets and consumer protection shall not apply. References to a provision of another Union act in the acts listed in this Annex shall not render the provision referred to applicable where it does not otherwise apply to and in the United Kingdom in respect of Northern Ireland, unless it is a provision governing wholesale electricity markets which applies in Ireland and is necessary for the joint operation of the single wholesale electricity market in Ireland and Northern Ireland.

- Directive 2009/72/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in electricity and repealing Directive 2003/54/EC¹

¹ OJ L 211, 14.8.2009, p. 55.

- Regulation (EC) No 714/2009 of the European Parliament and of the Council of 13 July 2009 on conditions for access to the network for cross-border exchanges in electricity and repealing Regulation (EC) No 1228/2003¹
- Regulation (EC) No 713/2009 of the European Parliament and of the Council of 13 July 2009 establishing an Agency for the Cooperation of Energy Regulators²
- Directive 2005/89/EC of the European Parliament and of the Council of 18 January 2006 concerning measures to safeguard security of electricity supply and infrastructure investment³
- Regulation (EU) No 1227/2011 of the European Parliament and of the Council of 25 October 2011 on wholesale energy market integrity and transparency⁴
- Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control)⁵
- Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC⁶

¹ OJ L 211, 14.8.2009, p. 15.

² OJ L 211, 14.8.2009, p. 1.

³ OJ L 33, 4.2.2006, p. 22.

⁴ OJ L 326, 8.12.2011, p. 1.

⁵ OJ L 334, 17.12.2010, p. 17.

⁶ OJ L 275, 25.10.2003, p. 32.

PROVISIONS OF UNION LAW
REFERRED TO IN ARTICLE 12(1) OF THE PROTOCOL
AND ARTICLE 7(1) OF ANNEX 4

1. State Aid rules in the TFEU¹
 - Article 107 TFEU²
 - Article 108 TFEU³
 - Article 109 TFEU⁴
 - Article 106 TFEU⁵, in so far as it concerns State aid
 - Article 93 TFEU⁶

¹ The headings and subheadings in this annex are purely indicative.

² OJ C 115, 9.5.2008, p. 91.

³ OJ C 115, 9.5.2008, p. 92.

⁴ OJ C 115, 9.5.2008, p. 93.

⁵ OJ C 115, 9.5.2008, p. 90.

⁶ OJ C 115, 9.5.2008, p. 86.

2. Acts referring to the notion of aid

- Commission notice on the notion of State aid¹
- Communication from the Commission on the application of the European Union State aid rules to compensation granted for the provision of services of general economic interest²
- Commission Notice on the application of Articles 87 and 88 of the EC Treaty to State aid in the form of guarantees³

3. Block exemption regulations

3.1 Enabling regulation

- Council Regulation (EU) 2015/1588 of 13 July 2015 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to certain categories of horizontal State aid⁴

¹ OJ C 262, 19.7.2016, p. 1.

² OJ C 8, 11.1.2012, p. 4.

³ OJ C 155, 20.6.2008, p. 10.

⁴ OJ L 248, 24.9.2015, p. 1.

3.2 General block exemption

- Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty¹

3.3 Sectorial block exemption regulations

- Commission Regulation (EU) No 702/2014 of 25 June 2014 declaring certain categories of aid in the agricultural and forestry sectors and in rural areas compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union²
- Commission Regulation (EU) No 1388/2014 of 16 December 2014 declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union³

¹ OJ L 187, 26.6.2014, p. 1.

² OJ L 193, 1.7.2014, p. 1.

³ OJ L 369, 24.12.2014, p. 37.

- Regulation (EC) No 1370/2007 of the European Parliament and of the Council of 23 October 2007 on public passenger transport services by rail and by road and repealing Council Regulations (EEC) Nos 1191/69 and 1107/70¹
- Communication from the Commission on interpretative guidelines concerning Regulation (EC) No 1370/2007 on public passenger transport services by rail and by road²
- Commission Decision of 20 December 2011 on the application of Article 106(2) of the Treaty on the Functioning of the European Union to State aid in the form of public service compensation granted to certain undertakings entrusted with the operation of services of general economic interest³

3.4 *De minimis* aid regulations

- Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid⁴

¹ OJ L 315, 3.12.2007, p. 1.

² OJ C 92 of 29.3.2014, p. 1.

³ OJ L 7, 11.1.2012, p. 3.

⁴ OJ L 352, 24.12.2013, p. 1.

- Commission Regulation (EU) No 360/2012 of 25 April 2012 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid granted to undertakings providing services of general economic interest¹
- Commission Regulation (EU) No 1408/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid in the agriculture sector²
- Commission Regulation (EU) No 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid in the fishery and aquaculture sector³

4. Procedural rules

- Council Regulation (EU) 2015/1589 of 13 July 2015 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union⁴

¹ OJ L 114, 26.4.2012, p. 8.

² OJ L 352, 24.12.2013, p. 9.

³ OJ L 190, 28.6.2014, p. 45.

⁴ OJ L 248, 24.9.2015, p. 9.

- Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty¹
- Notice from the Commission — Towards an effective implementation of Commission decisions ordering Member States to recover unlawful and incompatible State aid²
- Commission notice on the determination of the applicable rules for the assessment of unlawful State aid³
- Commission notice on the enforcement of State aid law by national courts⁴
- Communication from Commission on the revision of the method for setting the reference and discount rates⁵
- Communication from the Commission - Code of Best Practice for the conduct of State aid control procedures⁶

¹ OJ L 140, 30.4.2004, p. 1.

² OJ C 272, 15.11.2007, p. 4.

³ OJ C 119, 22.5.2002, p. 22.

⁴ OJ C 85, 9.4.2009, p. 1.

⁵ OJ C 14, 19.1.2008, p. 6.

⁶ ...[OJ reference to be added once published]

- Commission communication C (2003) 4582 of 1 December 2003 on professional secrecy in State aid decisions¹

5. Compatibility rules

5.1 Important Projects of Common European Interest

- Communication from the Commission — Criteria for the analysis of the compatibility with the internal market of State aid to promote the execution of important projects of common European interest²

5.2 Agricultural aid

- European Union guidelines for State aid in the agricultural and forestry sectors and in rural areas 2014 – 2020³

5.3 Fisheries and aquaculture aid

- Communication from the Commission – Guidelines for the examination of State aid to the fishery and aquaculture sector⁴

¹ OJ C 297, 9.12.2003, p. 6.

² OJ C 188, 20.6.2014, p. 4.

³ OJ C 204, 1.7.2014, p. 1.

⁴ OJ C 217, 2.7.2015, p. 1.

5.4 Regional aid

- Guidelines on regional State aid for 2014-2020¹

5.5 Research and development and innovation aid

- Communication from the Commission — Framework for State aid for research and development and innovation²

5.6 Risk capital aid

- Communication from the Commission — Guidelines on State aid to promote risk finance investments³

5.7 Rescue and restructuring aid

- Communication from the Commission – Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty⁴

¹ OJ C 209/01, 23.7.2013, p.1.

² OJ C 198, 27.6.2014, p. 1.

³ OJ C 19, 22.1.2014, p. 4.

⁴ OJ C 249, 31.7.2014, p.1.

5.8 Training aid

- Communication from the Commission – Criteria for the compatibility analysis of training state aid cases subject to individual notification¹

5.9 Employment aid

- Communication from the Commission – Criteria for the compatibility analysis of state aid to disadvantaged and disabled workers subject to individual notification²

5.10 Temporary rules in response to the economic and financial crisis

- Communication from the Commission on the application, from 1 August 2013, of State aid rules to support measures in favour of banks in the context of the financial crisis³
- Communication from the Commission on the treatment of impaired assets in the Community banking sector⁴

¹ OJ C 188, 11.8.2009, p. 1.

² OJ C 188, 11.8.2009, p. 6.

³ OJ C 216, 30.7.2013, p. 1.

⁴ OJ C 72, 26.3.2009, p. 1.

- Commission communication on the return to viability and the assessment of restructuring measures in the financial sector in the current crisis under the State aid rules¹

5.11 Export credit insurance

- Communication from the Commission to the Member States on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to short-term export-credit insurance²

5.12 Energy and environment

5.12.1 Environmental aid and energy

- Communication from the Commission — Guidelines on State aid for environmental protection and energy 2014-2020³
- Communication from the Commission — Guidelines on certain State aid measures in the context of the greenhouse gas emission allowance trading scheme post-2012⁴

¹ OJ C 195, 19.8.2009, p. 9.

² OJ C 392, 19.12.2012, p. 1.

³ OJ C 200, 28.6.2014, p. 1.

⁴ OJ C 158, 5.6.2012, p. 4.

5.12.2 Electricity (stranded costs)

- Commission Communication relating to the methodology for analysis of State aid linked to stranded costs¹

5.12.3 Coal

- Council Decision of 10 December 2010 on State aid to facilitate the closure of uncompetitive coal mines²

5.13 Basic industries and manufacturing (steel)

- Communication from the Commission concerning certain aspects of the treatment of competition cases resulting from the expiry of the ECSC Treaty³

5.14 Postal services

- Notice from the Commission on the application of the competition rules to the postal sector and on the assessment of certain State measures relating to postal services⁴

¹ http://ec.europa.eu/competition/state_aid/legislation/stranded_costs_en.pdf

² OJ L 336, 21.12.2010, p. 24.

³ OJ C 152, 26.6.2002, p. 5.

⁴ OJ C 39, 6.2.1998, p. 2.

5.15 Audiovisual, broadcasting and broadband

5.15.1 Audiovisual production

- Communication from the Commission on State aid for films and other audiovisual works¹

5.15.2 Broadcasting

- Communication from the Commission on the application of State aid rules to public service broadcasting²

5.15.3 Broadband network

- Guidelines for the application of state aid rules in relation to the rapid deployment of broadband networks³

¹ OJ C 332, 15.11.2013, p. 1.

² OJ C 257, 27.10.2009, p. 1.

³ OJ C 25, 26.1.2013, p. 1.

5.16 Transport and infrastructure

- Communication from the Commission - Community guidelines on State aid for railway undertakings¹
- Community guidelines on State aid to maritime transport²
- Communication from the Commission providing guidance on State aid complementary to Community funding for the launching of the motorways of the sea³
- Communication from the Commission providing guidance on State aid to ship-management companies⁴
- Communication from the Commission — Guidelines on State aid to airports and airlines⁵

¹ OJ C 184, 22.7.2008, p. 13.

² OJ C 13, 17.1.2004, p. 3.

³ OJ C 317, 12.12.2008, p. 10.

⁴ OJ C 132, 11.6.2009, p. 6.

⁵ OJ C 99, 4.4.2014, p. 3.

5.17 Services of general economic interest (SGEI)

- Communication from the Commission — European Union framework for State aid in the form of public service compensation¹

6. Transparency of financial relations between Member States and public undertakings

- Commission Directive 2006/111/EC of 16 November 2006 on the transparency of financial relations between Member States and public undertakings as well as on financial transparency within certain undertakings²

¹ OJ C 8, 11.1.2012, p. 15.

² OJ L 318, 17.11.2006, p. 17.

PROCEDURES REFERRED TO IN ARTICLE 12(2)

The Joint Committee shall determine the initial maximum exempted overall annual level of support and the initial minimum percentage referred to in Article 12(2), taking into account the most recent information available. The initial maximum exempted overall annual level of support shall be informed by the design of the United Kingdom's future agricultural support scheme as well as the annual average of the total amount of expenditure incurred in Northern Ireland under the Common Agricultural Policy under the current MFF 2014-2020. The initial minimum percentage shall be informed by the design of the United Kingdom's agricultural support scheme as well as by the percentage to which the overall expenditure under the Common Agricultural Policy in the Union complied with the provisions of Annex 2 to the WTO Agreement on Agriculture as notified for the period concerned.

The Joint Committee shall adjust the level of support and percentage referred to in the first subparagraph informed by the design of the United Kingdom's agricultural support scheme to any variation in the overall amount of support available under the Common Agricultural Policy in the Union in each future Multiannual Financial Framework.

If the Joint Committee fails to determine the initial level of support and percentage in accordance with the first subparagraph, or fails to adjust the level of support and percentage in accordance with the second subparagraph, by the end of the transition period or within one year of the entry into force of a future Multiannual Financial Framework, as the case may be, application of Article 12(2) shall be suspended until the Joint Committee has determined or adjusted the level of support and percentage.

PROCEDURES REFERRED TO IN ARTICLE 18(3)

1. Where the Union or the United Kingdom is considering taking safeguard measures under Article 18(1) of this Protocol, it shall, without delay, notify the Union or the United Kingdom, as the case may be, through the Joint Committee and shall provide all relevant information.
2. The Union and the United Kingdom shall immediately enter into consultations in the Joint Committee with a view to finding a commonly acceptable solution.
3. The Union or the United Kingdom, as the case may be, may not take safeguard measures until one month has elapsed after the date of notification under point 1, unless the consultation procedure under point 2 has been concluded before the expiration of the state limit. When exceptional circumstances requiring immediate action exclude prior examination, the Union or the United Kingdom, as the case may be, may apply forthwith the protective measures strictly necessary to remedy the situation.
4. The Union or the United Kingdom, as the case may be, shall, without delay, notify the measures taken to the Joint Committee and shall provide all relevant information.

5. The safeguard measures taken shall be the subject of consultations in the Joint Committee every three months from the date of their adoption with a view to their abolition before the date of expiry envisaged, or to the limitation of their scope of application. The Union or the United Kingdom, as the case may be, may at any time request the Joint Committee to review such measures.

 6. Points 1 to 5 shall apply, *mutatis mutandis*, to rebalancing measures referred to in Article 18(2) of this Protocol.
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