

News story: Avoiding a hard border in Northern Ireland in a no deal scenario

- Strictly temporary, unilateral approach to checks, processes and tariffs in Northern Ireland announced in the event the UK leaves the EU without a deal.
- Approach is key to protecting the unique circumstances of Northern Ireland and avoiding a hard border.
- In no deal, UK Government is committed to entering discussions urgently with the EU and Irish Government to agree long-term measures.
- The government is publishing this approach ahead of the vote in Parliament on No Deal to ensure MPs are fully informed.
- The UK Government has today confirmed the strictly temporary, unilateral approach it would take to avoid a hard border if the UK were to leave the EU without a deal.

In this scenario, the UK Government's priority would be to enter into discussions urgently with the European Commission and the Irish Government to jointly agree long-term measures to avoid a hard border.

Recognising the unique social, political and economic circumstances of Northern Ireland, the UK Government would not introduce any new checks or controls on goods moving from Ireland to Northern Ireland in a no deal scenario, including no customs declarations for normal goods. The UK temporary import tariff announced today would therefore not apply to goods crossing from Ireland into Northern Ireland.

The UK Government would only apply a small number of measures strictly necessary to comply with international legal obligations, protect the biosecurity of the island of Ireland, or to avoid the highest risks to Northern Ireland businesses – but these measures will not require checks at the land border.

The government recognises that Northern Ireland's businesses and farmers will have concerns about the impact that the government's approach will have on their competitiveness. However these are the only steps the UK government can unilaterally take to deliver on our absolute commitment to avoid a hard border in the event of no deal.

A summary of the approach:

- To prevent unfair treatment of Northern Ireland businesses, goods arriving from Ireland would still be subject to the same VAT and Excise duty as today and the UK Government would continue to collect these taxes on Irish goods in future. VAT registered businesses would continue to account for VAT on their normal VAT returns. Small businesses trading across the border and not currently VAT registered would be able to report VAT online periodically, without any new processes at the border. As in Great Britain, businesses currently registered on the EU Excise

system would register on a UK equivalent.

- To protect human, animal, and plant health, animals and animal products from countries outside the EU would need to enter Northern Ireland through a designated entry point, regulated plant material from outside the EU and high risk EU plant material will require certification and pre-notification before arriving in the UK. Plants and plant products from a non-EU country which have not been previously checked by an EU Member state would also be checked at authorised inland trade premises.
- To fulfil essential international obligations, there would be new UK import requirements such as checks on documents or registration for a very limited set of goods, such as endangered species and hazardous chemicals. This would not involve any infrastructure or checks at the border including in Northern Ireland.

These unilateral measures only mitigate the impacts of exit that are within the UK Government's control. They do not set out the position in respect of tariffs or processes to be applied to goods moving from Northern Ireland to Ireland.

This regime is only temporary as we recognise that there are challenges associated with this approach, including the unmonitored flow of goods into the UK and the potential for exploitation of any new system. The government is committed to entering into discussions with the European Commission and the Irish Government as a matter of urgency.

The government will lay the appropriate legislation in light of the outcome of the vote on no deal today.

Secretary of State for Northern Ireland, Karen Bradley, said:

The Government has been clear that a deal with the European Union is the best outcome for Northern Ireland.

But we will do all we can to support people and businesses across Northern Ireland in the event that we leave without a deal.

The measures announced today recognise the unique circumstances of Northern Ireland. These arrangements can only be temporary and short-term.

Notes to editors

Click [here](#) for more details on this announcement.