ALTERNATIVE ARRANGEMENTS FOR THE IRISH BORDER
INTERIM REPORT
24th June 2019

EXECUTIVE SUMMARY
Prosperity UK was founded in 2017 as a politically independent platform bringing together leading business leaders, academics and policy makers to look constructively at the UK’s future outside the EU, and how we build an open, dynamic and balanced economy which maximises prosperity for all.

The aim of Prosperity UK is to generate ideas and solutions to inspire policy makers to make the best decisions for our country. By far the greatest obstacle to leaving the EU have been concerns surrounding the Irish Border and its future post Brexit. This Commission is a comprehensive attempt to remedy this situation by identifying potential “Alternative Arrangements” to ensure the absence of a physical frontier and to ensure that the Belfast Good Friday Agreement is upheld.

At the beginning of 2019, Prosperity UK began developing a border framework to address the highly sensitive nature of the UK-Irish border. We decided that this study must be objective, expert-led and involve a wide-ranging process of consultation with individuals and organisations in Ireland and Northern Ireland. This engagement is ongoing and we welcome the opportunity to hear your feedback so that we can refine our recommendations.

Our Commission intentionally does not address the UK’s future relationship with the EU or other nations, although it does seek to ensure that the UK can develop an independent trade policy in the future. Prior to our work, media reports have focussed on the potential for new “high-tech” border technologies and how these are futuristic, and, by definition, unproven. While we see a role for innovation in border processes around the world, we have intentionally restricted our work to existing legal frameworks, administrative processes, software and systems solutions and existing technology devices to ensure that the ideas in this report could be agreed, implemented and tested within three years.

The interim report represents the result of our work so far. We are enormously grateful to Rt Hon Greg Hands MP and Rt Hon Nicky Morgan MP for agreeing to lead the Commission, and to the technical customs, border and trade experts who have contributed their expertise, time and networks. I hope that you will agree that it is mindful of the need to protect the Belfast Good Friday Agreement, rich in detail and rooted in pragmatism. It is now up to politicians and their advisers in the UK, Ireland and the EU to develop these recommendations and forge a consensus. In the coming weeks Greg, Nicky and members of the Commission will be visiting Ireland, Northern Ireland and major EU capitals in order to present our proposals and listen to feedback. Following these visits and further consultation, Prosperity UK will publish a Final Report including a draft Alternative Arrangements Protocol which will explain what needs to happen to render the backstop obsolete.

Our hope is that this process can help break the Brexit impasse and enable all parties to agree a way forward that ensures an orderly and timely Brexit, protects peace on the Island of Ireland, allows politicians across Europe to move on to other pressing challenges, not least restoring business confidence.

Anthony Clake
Board Member, Prosperity UK
As two British parliamentarians who voted to Remain in the 2016 EU referendum, who accept the referendum result, who voted for the Prime Minister’s Withdrawal Agreement and who want to see Brexit implemented in an orderly way with a deal, we hope that this Interim Report will provide a timely resource to both sides of the exit negotiations.

We commend the work of the Technical Panel and thank them for the thoroughness with which they have gone about their work – most notably, for the time they have spent talking with and listening to stakeholders and communities in Northern Ireland and Ireland. We tasked members of the Panel with seeking solutions that protect the Belfast/Good Friday Agreement and the team have worked tirelessly to respect this vital remit.

These interim recommendations also reflect the Commission’s commitment to find solutions compatible with any of the potential Brexit outcomes, including working within the boundaries of the Withdrawal Agreement and related instruments. Our objective was to develop detailed proposals to avoid physical infrastructure at the border via “consideration of comprehensive customs cooperation arrangements, facilitative arrangements and technologies” as described within the Joint Instrument relating to the Withdrawal Agreement.

We believe that the conclusions and recommendations set out in this interim Report demonstrate that acceptable Alternative Arrangements are – with goodwill and pragmatism shown by all parties – available. Furthermore, they can be implemented within two to three years. It is the Commission’s intention to draft a Protocol which could be submitted for consideration by the EU, to be added to the Withdrawal Agreement.

The Brady amendment to the Withdrawal Agreement which sought to replace the Backstop with Alternative Arrangements, passed in the House of Commons with a majority of 16 in January 2019. In March 2019 the Strasbourg Instrument on the Withdrawal Agreement committed the UK and the EU to work “on a subsequent agreement that establishes by 31 December 2020 alternative arrangements, so that the backstop will not need to be triggered. …The Union and the United Kingdom further agree to establish, immediately following the ratification of the Withdrawal Agreement, a negotiating track for replacing the customs and regulatory alignment in goods elements of the Protocol with alternative arrangements.”

We urge colleagues from all sides of Parliament to read our interim recommendations carefully, and in a spirit of pragmatism. We encourage them to engage with our ongoing work and share their feedback with us before we publish our final report in July. Despite the volatility in British politics, we believe there is now a clear route open to a negotiated Brexit, which is firmly in the interests of all sides.

Rt Hon Nicky Morgan MP                                      Rt Hon Greg Hands MP
Co-Chairs, Prosperity UK Alternative Arrangements Commission
INTERIM RECOMMENDATIONS

1. Working Alternative Arrangements should be fully up and running within three years.

2. Alternative Arrangements are available by harnessing existing technologies and Customs best practice; futuristic high-tech solutions are not required.

3. A one size fits all solution should be avoided; instead people and traders should be given the maximum possible choice of options.

4. Special Economic Zones, based on relevant WTO exemptions, covering frontier traffic and national security, offer potentially valuable solutions which respect the realities of border and cross-border communities.

5. A multi-tier trusted trader programme for large and medium sized companies should be introduced, with exemptions for the smallest companies.

6. Sanitary and Phyto-Sanitary (SPS) checks should be carried out by mobile units away from the border using the existing EU Union Customs Code or a common area for SPS measures.

7. New technology has a role to support policy, but any technology suggested for deployment in the first instance should already be in use elsewhere.

8. An Alternative Arrangements Protocol proposing a way forwards which avoids a hard border and ensures the Backstop is never triggered should (i) be inserted in the existing Withdrawal Agreement, or (ii) be utilised in any other Brexit outcome.

INTERIM FINDINGS

1. Any proposed alternative arrangements must satisfy some specific constraint, notably:
   - the supremacy of the Belfast/Good Friday Agreement (BA/GFA) and the peace process;
   - the preservation of the Common Travel Area agreement;
   - the need for an executable and real UK independent trade and regulatory policy;
   - the need to ensure that East-West trade flows as easily as possible; and
   - the need to make sure that all solutions can be deployed within two to three years.

2. All future proposals must be based on the principle of consent. Second, and derivative of this, there can be no physical infrastructure at the border and no related checks and controls at the border. Third, all stakeholders should understand the need for an executable and real UK independent trade and regulatory policy.

3. There is no one solution to the Irish border – we propose a multi-layered approach, involving many different mitigations. We seek to give traders as many choices as possible; there is a cascade of potential arrangements they could take advantage of.

4. Economics of the Border. While both dimensions of trade, East-West and North-South are important, the trade across the border is much less in monetary value terms than trade East-West between IE and GB and NI and GB. There is a division between large companies with complex but well known and repeat supply chains and small companies with high frequency, low value trade. While there are a very large number of small traders, the number of small traders (including small service providers) above the VAT threshold is around 6,000, and these small traders are already filling in VAT forms. The structure of trade routes also helps to mitigate the risk to the EU single market and customs union since the Island of Ireland is not a natural access point for non-EU trade into the EU-26 markets. However, the economic data also shows that a significant volume (at least seventy per cent) of trade into the EU-26 flows across the UK land-bridge. The vast majority of this trade ultimately enters the continent via Dover-Calais routes (either RoRo or via Eurotunnel). The Irish government therefore has a strategic interest in making sure the land bridge works (Dover-Calais).
5. Protection of Belfast/Good Friday Agreement and Peace Process. While the BA/GFA does not discuss the border as such, it does require cooperation between NI and IE, and many in NI attribute to it not only the end of the Troubles, but also the invisible border. The mapping exercise conducted by the UK government, NI executive and IE government covers the areas of cooperation which are set out under the BA/GFA. It is important to understand and respect the origins of the BA/GFA and that it is built on the principle of consent. Solutions to the border must therefore seek to maximise cooperation in the relevant areas, and must be founded in the principle of consent. Since solutions to the border are designed to mitigate the risks of violence on both sides of the border, the flexibilities and exemptions provided for under the WTO can be used to ensure that any derogations from the application of border measures can be used. Relevant exemptions are the frontier traffic exemption, and the national security exemption.

6. The free movement of people in the Common Travel Area must and will be protected. This requires the UK and IE to agree that the UK will not require visas for EEA nationals and that IE will not join the Schengen Zone. But the current CTA does not have firm legal foundations, especially once the UK leaves the EU and these will be needed through a UK-IE agreement, especially since there are still perceptions in border communities and beyond that Brexit will mean the end of free movement across IE, and UK. At the same time, the new EU immigration system will make it easier for the CTA to continue to operate. Even with the CTA, the border does require security arrangements for counter-terrorism as do all borders. Other all-island arrangements such as the Single Electricity Market, and the Single Epidemiological Unit will continue, but could also be further strengthened by UK-IE specific arrangements.

7. The security cooperation across the border which is mandated under UN resolutions related to terrorism must continue, and the current breakdown in cooperation between the IE, UK and other member state Customs and Border Forces must be resolved. Continued security cooperation will not impact the “look and feel” of the border.

8. There are a number of lessons to be learned from other borders. But a lasting solution that works for both sides will not be found by trying to transplant these other borders to NI/IE, but rather about learning specific lessons from these borders which can be applied. One example of this is the US-Canada border where the CSA Platinum programme allows highly trusted companies not to deal with customs at all (by filling out the equivalent of tax returns). These sorts of arrangements are particularly suitable for the Irish border and the largest companies that use it.

9. Common all-island regimes that exist now should be continued and where possible built upon. Special arrangements such as special economic zones, and common regimes for SPS which potentially span not only the Island of Ireland, but the Island of Ireland and the Island of Britain should also be considered. We float the idea of a common zone for the Island of Ireland and the Island of Britain with a common rule book (like the Australia-NZ Food Safety Area) which would allow IE to break the common area if the UK diverged beyond the level of EU tolerance, and also allowed the people of NI to adopt a common SPS area within the Island of Ireland, if they chose to do so. In this case the decision to put checks into the harbours and ports of the Irish Sea would be a decision of the NI assembly, but would only follow a decision by IE to break the Common British and Irish Isles rule-book, and continue with a harmonised EU system.

10. The use of the WTO Frontier Traffic Exemption and WTO National Security Exemption could also support larger Special Economic Zones which would ensure that border communities are not disrupted. For example, potential zones around Derry/Londonderry-Donegal, and Newry (to Dundalk) should be considered. These zones could then be marketed as facing both the EU and UK markets creating new opportunities for job creation. In both of these cases, there is joint activity by both councils on either side of the border, such that for economic purposes only, other governments could interface with a single entity focused on developing economic growth for the local region as a whole.

11. As the first level of a series of solutions for traders of goods, advanced multi-tier trusted trader programmes should be developed. This eliminates problems for larger traders, but small companies should be able to take advantage of trusted trader status as well, understanding that the level of trust will be different for these companies. It is important that a “ladder” of levels of trust is constructed to encourage smaller traders to begin to establish trusted trader status.

12. For those who are unable to take advantage of trusted trader or who do not want to, existing administrative techniques may be used. One example of this is to use Transit which is a relatively simple mechanism which exists now and is heavily used on the Swiss-EU borders and the Sweden-Norway border. Some derogations will be needed in order to allow Transit to be used, and traders will need to be eased into using a new system with its requirements for guarantees and bonds, but much of this can be done by logistics service providers. The use of simplifications are very important to ensure ease for traders such as (Customs Freight Simplified Procedure (“CFSP”) and self-assessment (Entry into Declarants’ Records (“EIDR”))).
13. The most challenging issue is the area of regulation of agri-food where SPS measures and the requirements for veterinary checks at Border Inspection Posts must be mitigated. In this area, we would need (in the absence of a common SPS area or any of the special zones proposed) to use the geographic flexibilities allowed in the Union Customs Code and BIP Regulation to move any facilities away from the border and to use mobile units to conduct checks where possible.

14. For other technical checks related to standards, and Technical Barriers to Trade ("TBT") checks, we advocate greater reliance on the private sector to conduct product conformity assessment and increase use of in market checks, together with stronger penalties for non-conformity. The EU will want to see increased market surveillance in IE.

15. Our proposal to minimise the disruption caused by the need to prove origin is to use the Registered Exporters platform ("REX"), since the REX system already applies in the context of bilateral trade agreements between the EU and the partner countries. It would be reasonable for the UK to expect to be granted access to this system especially in the event that a preferential arrangement of some kind is agreed with the EU following its departure.

16. The other group at particular risk are small traders. We therefore recommend a general exemption for traders who are below the VAT threshold. For traders above the VAT threshold, some checks would be required as spelled out above. We recommend a Transitional Adjustment Fund to make this process easier for small traders who could register for this along with their VAT registrations. For small service providers such as plumbers who are regularly crossing the border carrying tools and equipment, we would not require them to perform any customs checks at all for a contiguous zone across the border which would rely on the WTO Frontier Traffic Exemption. This WTO exemption would operate in a band along the border where no checks would be necessary.

17. We then make recommendations regarding how to operationalise the recommendations and what would have to happen to upgrade UK and IE customs. We recommend that the UK pays IE directly for any new infrastructure which is required. There has been a breakdown in direct collaboration and communication between the IE and UK customs and other related authorities. We recommend that both sides urgently start discussing these issues now, as many of these recommendations require such collaboration. Clearly this breakdown is at variance with the spirit of the BA/GFA and cross-border coordination and cooperation.

18. We believe that the recommendations contained within our Interim Report can be achieved, provided there is goodwill on all sides, quite quickly. Some recommendations such as Transit would be deliverable in months, as they are being used now – the time delay being only the time taken to negotiate the minor derogations for Island of Ireland trade. Some recommendations, such as the trusted trader programme, have been achieved in other countries in 2-3 years. We believe the Trusted Trader recommendations our Interim Report paper can be delivered in 12-15 months. Some longer term technological proposals which are not necessary to making the seamless border work immediately might take longer, but it essential that work on them starts now.

19. Technology plays a role in ensuring that the existing technical solutions and administrative techniques work well, and we recommend short, medium and long term technological solutions. At the same time, the role of technology in border management around the world should not be understated. All over the world, technological advances are delivering seamless borders – our goal should be to ensure that the Irish border is the most seamless anywhere and certainly state of the art technology should be an aspirational goal for all policymakers and stakeholders.
CHAPTER CONCLUSIONS

CHAPTER 1

The constraints on solutions are as follows:

The first, and most important constraint is that whatever we suggest must guarantee the Belfast/Good Friday Agreement (BA/GFA), and the hard won gains of the peace process. Border communities have stressed in our meetings with them the importance of identity, and that the twin identities of people as both Irish and British, as well as the local identity must be preserved. Perceptions often become reality and there will need to be significant investments by both the UK and Irish governments to ensure that the underpinnings of this identity such as the Common Travel Area are preserved, and understood to be preserved. While there will be changes associated with the UK leaving the EU, these must be minimised. Any disruptions should be counterbalanced by meaningful and sustained efforts to generate new opportunities and sources of support for the people of NI.

Second, given both the importance and high volume of trade between NI and GB, there must be no disruption of trade between NI and GB, acknowledging that some all-island regimes such as the Single Epidemiological Unit (SEU) do exist, and so there are some customs procedures at the harbours of the Irish sea now, livestock inspections at the port of Larne being an obvious example.

Third, there cannot be physical infrastructure to apply customs procedures at the border on the Island of Ireland. Implicit in this is the acknowledgement that there can be some registration procedures away from the border as indeed there are today.

Fourth, while our objective is to ensure that the lived experience of the border communities changes as little as possible, the UK is leaving the EU and some change is inevitable. The goal is to make those changes have as little impact as possible. In doing this, it is necessary to understand that there is a border now for VAT, excise duty and currency.

Fifth, any set of solutions must protect the integrity of the EU single market and customs union for it to be acceptable to the EU.

Sixth, and finally, the purpose of Brexit, and its economic gains – namely an independent trade and regulatory policy – are vital and should, if at all possible be protected. Whatever solutions are agreed for the Irish border should not unduly prejudice those economic objectives of the UK as a wider entity. Furthermore, the UK’s independent trade policy must be a real and executable one and not merely a token in order to deliver the real economic gains that are required to offset the potentially
disruptive effects of Brexit. These gains should be spread to all the people of the UK, including the people of NI. As we discuss options, we will evaluate how much of this potential is taken off the table by the options suggested. It is then for politicians to decide where to draw the line.

All of the proposals set forth here are measured against the need to protect the BA/GFA and the UK and EU’s commitments under WTO rules. The WTO provides considerable leeway for different approaches to deliver an invisible border and the non-application of certain border procedures that would be normal and required in other circumstances. First, there are flexibilities under the WTO’s national security exception. Second, there are flexibilities in the WTO’s general defences to protect human, animal or plant life or health. Third, there are protections for frontier trade that can be relied upon. The UK and EU could seek a waiver under WTO rules, or they could simply assume that WTO exemptions give them a full defence and seek to rely upon it in the event that any WTO member brings a case. In any event, we consider it extremely unlikely that any WTO member would challenge an attempt by the UK, Irish and European governments to preserve peace on the Island of Ireland.

Conclusion

• UK stakeholders should understand the constraints that operate on the island of Ireland (as explained in the paragraph above).

• Stakeholders in Ireland and NI should understand the UK constraint which is the requirement to have an independent trade and regulatory policy in future.

• The EU needs to understand the constrains that govern both UK and Ireland stakeholders.

• The UK and Ireland need to understand the EU constraint which is the need to protect the Single Market and the Customs Union.

If all stakeholders can fully understand all of the constraints that each of them is operating under, then we should have the foundation for an agreement.

CHAPTER 2 – Economics of the Border

First, a much greater monetary value of trade exists East-West than North-South. The majority of IE and NI trade is with GB and not to each other.

Second, of the trade across the border, the breakdown is a small number of large companies with very well understood supply chains across the border which lend themselves to specific, tailored solutions.

Third, there is very high-frequency, low value trade of very small companies that may not be as eligible for tailored solutions, but for whom nevertheless solutions must be found.

Fourth, IE trade with the EU-26 is dependent on the UK land-bridge and the Dover-Calais route. IE government therefore has a strategic interest in ensuring that the Dover-Calais route remains as viable and operational as possible. This will require immediate cooperation between the UK, IE and French customs authorities.

CHAPTER 3 – BA/GFA / CTA / Peace Process

The starting point for the detailed work on people and goods movements at borders is the protection of the BA/GFA and peace process. We will need to ensure that the areas where the BA/GFA contemplates cooperation are properly fulfilled even as a customs border emerges in addition to the pre-existing VAT, excise and currency borders. We will also need to ensure that any arrangements contemplated here do not deviate from the hard won gains of the BA/GFA.

However, we must also recognise that a number of NI-IE all-island arrangements such as the CTA which are crucial to the BA/GFA and peace process do not rest on strong legal foundations, particularly when the UK leaves the EU. Therefore, the CTA could itself be enshrined in some form of UK-IE Agreement, since it requires the UK not to impose visas for EEA nationals for tourist travel and IE not to join Schengen. Such a UK-IE Agreement would be necessary to provide a proper legal basis for their existence. Such an UK-IE Agreement could also encompass other meaningful co-operation consistent with the BA/GFA such as in the areas of customs cooperation.

A more ambitious version could also incorporate the continuation of the single electricity market and the Single Epidemiological Unit (SEU) on the Island of Ireland, including the Single Epidemiological Unit plus we discuss in Chapter 6.

Finally, we recognise that law enforcement agencies may require additional data and technology to enable them to properly risk assess people and goods circulating between IE and NI. And that moving checks traditionally conducted at borders to inland locations raises questions as to how, where and by whom such checks might take place. These are discussed in more detail at Chapter 13 – but we do not see any insurmountable reason as to why these cannot be properly and lawfully established with
CHAPTER 4 – Movement of People

It is obviously desirable that the CTA is at least retained in its current form or better still merged in an updated form into a new UK-IE Agreement. This should include the following issues:

(a) That IE will continue to retain the “opt out” to the Schengen zone, thus preserving passport and immigration controls on all persons entering IE from locations outside the CTA;

(b) That both the UK Border Force and the Irish Nationality and Immigration Service will operate a “perimeter strategy” whereby permission to enter the CTA may be granted or refused on behalf of the other (recognising that rules of entry for EU / EEA citizens may diverge between the UK and IE);

(c) That Irish citizens will not be required to register to reside in the UK, and will continue to benefit from the free movement provisions of the CTA. Similarly British citizens will enjoy reciprocal rights to reside in IE;

(d) That both IE and the UK will continue to share passenger data and intelligence on third country nationals entering and exiting the CTA perimeter;

(e) That wherever possible a common visa requirement will be applied to third country nationals entering the CTA;

(f) That wherever possible residence permits issued to third country nationals in either IE or the UK will be mutually recognised across the CTA;

(g) That no visa requirement will be imposed upon EU / EEA citizens entering the CTA at UK ports (although entry and stay in the UK may be regulated thereafter); and no visa requirement will be imposed upon British citizens entering the EU at EU ports (although entry and stay in the EU may be regulated thereafter);

(h) That any EU electronic travel information authorisation system (ETIAS) or entry / entry system (EES) will apply only to the external Schengen border, and not to the external EU land border between IE and the UK;

(i) That any UK electronic travel authorisation system (ETA) would only apply to passengers arriving by sea or air routes, and not via the Irish land border; and

(j) That the UK Home Office the Irish Department for Justice and Equality would work together on a joint strategy for identifying third country nationals entering or remaining unlawfully within the CTA.

This represents a significant package of work, which is why we are suggesting that the CTA may have to be revised and/or modified in a new UK-IE Agreement.

Notwithstanding the above challenges – and assuming that the principles of the CTA and the Belfast/Good Friday Agreement prevail – there will be no requirement for passport checks on the Island of Ireland post Brexit.

Existing security checks at other UK ports within NI and Great Britain will be preserved. All persons (regardless of nationality and citizenship) travelling within the CTA shall still be subject to selective security examination by accredited officers where they are believed to be involved in hostile acts. These checks will be conducted only in accordance with the approved codes of practice; and will not require any routine stops or infrastructure at CTA ports or within the border area.

The European Commission should also be encouraged to engage with the BIIC to examine opportunities for collaboration in areas of data sharing, intelligence, watch lists, irregular migration and visa policy to facilitate the genuine movement of people across the external CTA border whilst intercepting those whose presence in either the UK or the EU may be non-compliant or harmful to the respective laws of each country.

Most importantly, the UK and Irish governments should continue to work closely together in order to facilitate the swift and efficient movement of legitimate travellers across all entry points into the Common Travel Area; whilst simultaneously intercepting those intent on non-compliance or harm.

CHAPTER 5 – Lessons from other borders

Learning lessons from other borders does not mean we are advocating replacing the current border with one of the other borders we have studied. It means learning what elements of how those borders are managed could be applied positively to the Irish situation.

The aim of the parties post-Brexit is, to create a land border without infrastructure being erected at the border itself. The cases described in this chapter, especially the borders between Norway and Sweden and the Swiss border, can be used as we develop the Northern Ireland border with no infrastructure for general cargo. For general cargo, the risk assessment of the declarations can identify high risk goods that can be inspected at the point of loading or unloading. The CSA Platinum type programmes should be investigated for the larger companies with very well understood supply chains.

The US-Canada border shows how advanced Trusted Trader schemes such as CSA Platinum can move customs from an inspection point to a pure tax point. Such reliance on self-assessment, where the most trusted companies, and there will not be many, can essentially
not deal with customs at all. Customs declarations by Trusted Traders can result in even lower risk profiles and can even further considerably lower the need for inspections.

The Aus-NZ border illustrates how it is not necessary to have harmonized customs legislation in order to have a seamless border, and also stands for the proposition of mutual recognition more generally.

CHAPTER 6 – Use of Special Zones and Regulatory Areas

We advocate building on the Single Epidemiological Unit to an SEU Plus (to include animal feed and any SPS products intended for animal consumption) and believe that it should be negotiable among all parties.

We suggest investigating a common SPS Zone for the British and Irish Isles. We accept that this would be difficult to negotiate, and does depend on a deemed equivalence arrangement with the EU to be a long term solution, but we consider it worthy of further study because it takes advantage of the fact that customs checks can be pushed into the ports and harbours of the islands, and any external checks (at Calais) would be required anyway. It also aligns the need to find solutions for Calais with the need for a solution to be found at the Irish border. Such a solution could be temporary, and at the moment the UK sought to diverge in the SPS area, IE could revert to the EU regulatory area and then NI could revert subject to the consent of the Northern Irish people to an all-Island SPS zone.

While a common SPS area for the Island of Ireland solves many issues, we do not believe it would be negotiable with all parties at this time, although giving the NI assembly the choice might be negotiable once the NI Assembly is once again constituted and operational. In that context it is important to note that the UK would not be diverging from EU SPS rules for some time, if at all, and this would depend on future choices in the context of FTAs with others and its own regulatory choices.

We should also note that many countries operate dual regulatory approaches in the SPS area. Their producers have a line of products that are fully within the EU’s closed loop system for export to the EU, while also maintaining production intended for the domestic market and unrestricted foreign markets. Producers can then make the decision based on whether they believe that production in these combined markets is profitable.

Some of these special areas must also be considered alongside the more specific recommendations below with regard to SPS measures laid out in Chapter 9.

We have visited the Derry/Londonderry region, including the wider Donegal catchment area. We are persuaded that this area represents a single region for economic activity and one that spans the border. It is simply not possible or economically sensible to contemplate separation of the Donegal catchment area from the Derry economic area. We believe that the WTO Frontier Traffic Exemption should be used to ground a special economic zone which encompasses the entire region, so that much needed economic activity can be spurred.

The region has many advantages that have been untapped hitherto for historic reasons. It has a very important relationship with the City of London Corporation which could act as a supporter, promoter and lobbyist for the Special Zone. It has historical ties to the US that could also be exploited. To this end, we recommend that a UK official be designated with responsibility for working with the combined Derry-Donegal legal entity, the NI Executive and the Irish government to ensure appropriate funds are raised for initial investment, and appropriate marketing efforts are made to ensure that the advantages of a border zone that faces both the EU regulatory system and the UK’s regulatory system post Brexit can be realised.

There are, in addition other border areas such as the Newry-Dundalk region which could also qualify for this type of special zone treatment. The WTO Frontier Traffic exemption would also apply to the rest of the border (albeit less extensively) so that small tradespeople, shoppers and so forth can move back and forth without disruption. In this way the FSB’s call for all NI to be a special zone could be carried out on a smaller scale. We would suggest the UK government consider setting up a fund, along the lines of the Prosperity Fund to promote these activities. The fund would continue to make investments in the region as long as alternative arrangements were being developed but would cease because they would be unnecessary if the backstop was activated.

CHAPTER 7 – Trusted Traders

The new Trusted Trader programme which will be deployed to facilitate trade across the Irish land border should be broader, more accessible, contain an extensive benefit programme and have full system support. It should be based on international standards and best practices upgraded to fit the specific requirements of a post-Brexit environment.

As mentioned, it should also be a multi-tier programme with international TTP/AEO standards as the top tier and a low threshold SME tier at the bottom. The top level
A new broad holistic multi-tier TTP could be designed and developed in 12-15 months, taking into account that it will need to be more advanced and much broader than any of the programmes existing today. In addition, such a programme needs to be piloted and implemented and the potential population of companies need to be prepared through training/education, communication and capacity building.

For the future of customs clearance in the UK and the EU modernised Trusted Trader programmes will be crucial. International experience shows that if the TTP is designed in line with best practices it can grant benefits to all types of companies becoming a platform for modern and simplified processes managed with high compliance levels. Ambitious countries are aiming for 90% plus of traders to become Trusted Traders.

A new TTP can also be used to reduce costs and formalities for traders associated with the high cost application processes and simplifications for several of the other procedures presented in this document. As an example the TTP could confer “Authorised Consignor/Consignee” status when using the transit procedure. If the company starting the transit procedure (e.g. in Northern Ireland) has been granted the status of authorised consignor the consignment does not need to pass through the customs office of departure. If the person receiving the goods (e.g. in the Republic of Ireland) has been granted the status of authorised consignee the consignment does not need to pass through the customs office of destination.

Other examples of procedures that might only be granted to TTP eligible enterprises, and that could have a great impact as alternative arrangements, would be those intended to remove customs declarations to be replaced by simplifications like “entry into declarants records” and the use of company “self-assessment” to replace controls and inspections. These examples of simplifications can be offered under international standards but also according to the conditions established in the EU UCC.

We believe these proposals could be realised within the two or three year window described in the Key Findings. The cost/benefit calculation is justified as this would be a significant customs clearance facilitation and could conceivably go beyond customs formalities, for example, security clearance advantages and fast track privileges.

There could also be entry-level incentives for small traders (such as Inward Storage Relief (ISR)) that, once taken up and validated, could be a qualifying step for further facilitations and advantages. ISR is one example of the kind of programme which is suitable for smaller companies and could be developed over the medium term. These can fulfil the purpose of creating a ladder for businesses to climb and attain enhanced trusted trader status as they become more and more familiar with customs processes.
The advantage of this is it will assist NI and IE businesses scale up for the benefits of international trade.

By demonstrating compliant businesses and certifying them as reliable economic operators, a partnership between customs and trade could be created and even with the regulatory agencies involved in cross-border trade regulation. Different levels of compliance can bring corresponding reduced risk assessment, facilitation and simplification in customs procedures. This could considerably alleviate the need for infrastructure being erected on the Irish land border.

CHAPTER 8 – The General Case without Special Arrangements or Trusted Trader

We advocate the use of the Transit system in the general case, as it can best take advantage of in-facility clearance and facilitated trade.

The Transit system makes it possible to make export declarations in other locations than a customs office. In principle, the barcode scan, or a similar measure could be abolished. This will require the UK, IE and EU to agreed to do it, and present it to CTC members. CTC members will be unlikely to resist a minor derogation which is deemed crucial to ensuring peace at the Irish border. Legislation could be formulated in such a way that the trader using the Transit procedure can provide another form of electronic proof of the fact that a border has been crossed by the goods at a specific time. New techniques could be considered to correspond with the actual implementation requirements for example:

- Using a report on a mobile electronic device that provides this information by tracking and tracing of the means of transport. (Geo tracking)
- Using administrative track and trace proof of transport.
- Using an app on a mobile phone of the trucker that transports the goods

The UCC also allows the transfer of other customs formalities and procedures to a location not physically located on the border, such as the premises of an importing company, or a customs warehouse where goods are stored under customs control.

While in the past, these procedures were more frequently used for cross-border trade on the continent, there is no reason why they cannot be adopted to facilitate cross-border trade in the Island of Ireland without setting up border and customs infrastructure.

We advocate the use of mobile inspection teams to inspect the goods at the location mentioned on the transit or other customs declaration. In this way customs formalities do not have to take place at a port or border but can be dealt with at any inland location. No physical checks would need to be made at all in the areas covered by the WTO Frontier Traffic Exemption. Physical checks would be very rare in other areas, and would be intelligence led.

Smuggling and fraud occur presently at the border and will likely continue in the future. There is significant smuggling at other EU borders (both external and internal) and so the fact that smuggling may exist on the border after Brexit cannot be used by the EU as a reason not to contemplate alternative arrangements. Ultimately smuggling into IE (which is what the EU will be concerned about) can be limited by legislation and market surveillance, neither of which is controversial in IE.

First, the UK would have to pass appropriate laws that require administrative formalities to have the benefit of trading across the border. Most important in this respect is that a 0% VAT on exports may only be charged if a correct customs export declaration is filed.

Second, the UK has to take care that the IT-systems that have to process the declarations are operational. The migration from CHIEF to CDS is a big concern. Without IT-systems working, trade gets very frustrated.

Third, the capacity and enforcement capability of HMRC has to be strengthened. HMRC will have to intensify administrative controls, and also will have to provide operational capacity to perform inland checks.

Fourth, we would suggest a new set of UK laws to combat fraud and illegal smuggling with very severe penalties, combined with a commitment to effective enforcement. This could convince the EU to accept that the risk of circumvention of anti-dumping and anti-subsidy duties can be adequately managed without loss to the EU budget or the threat of the non-collection of such duties. It would also act as a deterrent. Such an approach has been suggested by others, notably the Northern Ireland Executive in its Discussion Paper on the Northern Ireland and Ireland Border.

Fifth, the Strand 2 North-South cooperation bodies could be used to monitor developments on the border to ensure there was not a significant increase in smuggling.
CHAPTER 9 – Movement of Agricultural and SPS Goods: The General Case

We advise the adoption of, at least a Single Epidemiological Unit Plus which covers livestock and all products intended for livestock for the Island of Ireland. We also recommend a common SPS area for the British and Irish Isles initially which could be broken if the UK seeks to diverge and IE requires it. Furthermore, if the people of NI wished to remain in an all-Island SPS regime, they could make the decision at this time. This is consistent with the Good Friday Agreement since the consent of the people of NI will determine the SPS rules in their region. Until that point, the British and Irish Isles Zone will maintain a common rule-book of SPS regulation which while theoretically being capable of diverging from EU SPS rules, in practice would only do so some considerable time into the future. The UK would seek deemed equivalence to ensure minimal checks between the EU and the common area. These checks can be further minimised by placing them in natural break points such as the ports and harbours of the two islands. But if the EU refused, IE could break the Common Area if it so chose, and the NI Assembly could then choose to align with the IE SPS area.

In the event that no common SPS area of any kind is pursued, or to prepare for the situation that there is regulatory divergence between NI and IE at some point in the future, there are flexibilities in the BIP Regulation (and under the changes to EU BIP Regulation) that allow the BIPs to be away from the border, and for a number of checks to take place in facility if necessary. Provided the UK has some sort of deemed equivalence relationship with the EU at the least, it is possible for the impact of these checks to be minimised. In order to effect this the same sort of derogations will be necessary from the UCC as are being offered to France in its No Deal planning and with regard to the French Border Inspections Post set away from Calais. SPS checks are to be differentiated from veterinary checks as SPS checks may be carried out inland away from the border in any event. We note that increasingly, the EU’s own rules in this area are changing and allowing more and more inspections to take place outside of BIPs. Our recommendations follow the grain of EU changes in this area.

Considering the specific situation in Calais with the ferry terminals and the Chunnel, in preparing for a no deal, the EU has accepted that veterinary inspections can be done at a BIP located away from the coast inland in France. Trains that go through the Chunnel can’t stop for inspections of specific containers with veterinary goods. Trucks with veterinary goods can’t be inspected at the ferry terminal as there is no parking space and no facility for a BIP.

As now, checks on SPS goods may be performed at Designated Points of Entry which may be located away from the border inland.

In addition to taking advantage of the geographical flexibilities of the BIP regulation itself and the direction of travel of EU regulation, the WTO frontier traffic exemption also allows deviation from customs formalities for an area away from the border as explained in Chapter 12.

Instead of performing inspections at the premises of the importer, they could also be done at the premises of the exporter, for example by Irish veterinary teams visiting premises in NI. We advocate a distributed BIP structure which would consist of documentary and verification checks taking place remotely. Any invasive physical inspection that may be required according to the risk assessment of the authorities would be carried out in premises of dispatch or arrival, or at other premises such as those of the logistics service providers, if particular premises do not have sufficient space for adequate inspection as per the BIP regulation that would apply in IE.

To accommodate the unique geographical requirements of the border between NI and IE, the analysis of the paperwork could be centralised and assessed remotely both in NI and IE. Continued access to TRACES for UK traders of Veterinary and SPS goods would greatly assist in the reduction of the paper trail and indeed would provide a mutual benefit for both the UK and the EU. Currently access to TRACES is granted to non-EU exporters, but NI would need access to more levels of TRACES than are currently available to some of the third country beneficiaries of the system. Parallel to these processes, each transaction could fulfil the customs obligations of making export, Transit and import declarations. In practice these processes are very much intertwined and will support each other.

CHAPTER 10 – Cross-Border Trade in Goods, Technical Regulation and Conformity Assessment

As it currently stands, the Political Declaration foresees that TBT disciplines in such an agreement should set out common principles in the fields of standardisation, technical regulations, conformity assessment, accreditation, market surveillance and labelling. The possibility of cooperation of UK authorities with Union agencies operating in this field is also envisaged. Of particular importance to future cross-border trade on the Island of Ireland, it is also mentioned that regulatory cooperation, including with regard to alignment of rules, could be taken into account in the application of related checks and controls, considering this as a factor in reducing risk.
At the looser end of bilateral cooperation arrangements, the possibility of Mutual Recognition Agreements (MRAs) for product and/or sector-specific trade in manufactured goods is a possible solution to alleviate this issue for future trade between the UK and IE. A series of MRAs on the one hand, or a comprehensive MRA covering all product certifications for regulated manufactured products on the other, between the UK and the EU would make a significant contribution to reducing the need for controls and checks along the land border.

We advocate a mechanism which could be agreed to manage possible divergence by the UK with the EU’s technical requirements and standards. This would require a mechanism to allow the accreditation of new UK regulations and standards as comparable with those of the EU on a dynamic basis. Such a mechanism exists, for example, in the EU-Japan Economic Partnership Agreement whereby if one party considers that a new technical regulation has the same objectives and product coverage are equivalent to that of the other party, a procedure is in place to allow the other party to recognise those technical regulations as equivalent.

A broad range of mechanisms could be agreed to facilitate the mutual acceptance of the results of conformity assessment procedures by the other side. These could, for example, include:

(a) the incorporation of mutual recognition agreements for the results of conformity assessment procedures with respect to specific technical regulations conducted by bodies located in the territory of the other party;
(b) cooperative and voluntary arrangements between conformity assessment bodies located in the territories of the parties;
(c) plurilateral and multilateral recognition agreements or arrangements to which both parties are participants;
(d) the use of accreditation to qualify conformity assessment bodies;
(e) government designation of conformity assessment bodies, including conformity assessment bodies located in the other party;
(f) recognition by one side of results of conformity assessment procedures conducted in the territory of the other; and
(g) permitting and/or facilitating manufacturer’s or supplier’s declaration of conformity.

For trade in industrial goods across the Irish border, we also suggest checks in-facility for TBT/product regulation which would allow the compliance of these products with the relevant standards to be verified by both UK and Irish authorities. Not only would this eliminate the need for checks at the border for compliance; it would also allow the competent authorities to check the products against the documentary product approvals which are normally held at the manufacturer’s premise.

Greater use of market surveillance techniques would also greatly alleviate the need for border control inspections and so reduce the need for any physical infrastructure to be placed on the land border. This would mean that products placed in the respective markets of the UK and Ireland could be analysed and investigation in the market-place. Indeed, this kind of surveillance already takes place in the markets of both countries with non-complaint merchandise being withdrawn from the market under powers conferred by domestic law upon inspectors. This kind of surveillance could also be designed on an effective risk assessment basis which would in turn not impose a significantly greater resources requirement on the authorities of either country.

Increased market surveillance would not inherently conflict with the application of the Union UCC provisions since these activities are carried out under national legislation independent of the functioning of the UCC. In other words, there is no legal reason why these checks have to be carried out at the border. It is simply the choice of some EU Member States (notably Belgium and France) to carry out TBT inspections at their borders and, to a very large extent, these inspections are restricted in ports where non-EU goods arrive. The UK and IE are free to opt not to carry out such inspections and checks at the border and instead focus more on investigations in the market-place. From our stakeholder engagements in IE, we do not think this will be controversial and indeed, the EU will require a greater level of market surveillance in IE to give them confidence that the customs union and single market are being protected.

Enhanced UK and IE legislation could also be introduced to discourage the placing on the market of non-conforming products so that there is a more significant disincentive from putting non-conforming products on these markets. EU legislation relating to the placing of products on the market does not recommend or restrict the ability of EU Member States, in this case Ireland, to sanction traders engaged in selling non-conforming products. In fact there is considerable latitude conferred on the Member States to adopt whatever level of penalties they deemed desirable as long as these are not disproportionate to the offence involved.

The combination of checks and market surveillance should be sufficient to persuade the EU that the system is sufficiently trustworthy to allow effective compliance in IE with the applicable EU rules as far as imports of industrial products made in the UK are concerned.
Finally, market surveillance co-operation between the UK and the EU-27, separate from and carried out after conformity assessment procedures, could be achieved by the extension of current EU-based IT platforms to the UK authorities. For example, the UK authorities could report into the RAPEX system and/or similar IT-platforms to engender confidence in the functioning of overall system of control over manufactured products being exchanged over the Irish border. The EU would, of course, have to agree to grant permission for the UK to continue to have access to this resource at least as far as government-to-government exchanges of information are involved.

CHAPTER 11 – Rules of Origin

There are recently introduced systems available similar to REX and importers knowledge, that can be used to claim and proof the origin of traded goods which involve hardly any or even no formalities. They would also help small businesses by not requiring new formalities for their cross-border trade.

In addition, alternatives are available to lessen the impact of these formalities drawn from the most recent FTAs negotiated by the EU and which include the following. First, in the EU-Japan EPA and CETA, a general tolerance rule has been added that allows manufacturers to use non-originating materials as long as their value does not represent more than 10% of the ex-works price or the free on board price of the product. Higher tolerance thresholds could be agreed in a future UK-EU settlement.

Second, the exclusions to the general tolerance rule can be reduced facilitating origin acquisition to UK and EU manufactured products.

Third, The EU-Japan EPA provides for bilateral and full bilateral cumulation while CETA allows full bilateral cumulation. Bilateral cumulation allows inputs/materials originating in Japan to be considered as originating in the EU when further processed or incorporated in the EU and exported to Japan (and vice and versa). Full bilateral cumulation allows the processing/operations carried out in Japan to be counted as qualifying operations in the EU, regardless of whether the processing is sufficient to confer originating status to the materials themselves (and vice and versa).

Fourth, and finally, the EU-Japan EPA and CETA allow a product considered originating in the EU or Japan to keep its originating status even if transported via a third country if the product does not undergo further processing, transformation or logistical operations other than unloading, reloading, splitting of consignments or any other operation necessary to preserve it in good condition and remains under customs supervision.

Similar kinds of simplifications could be included in a future UK-EU agreement in order to mitigate the impact of satisfying trans-border shipments across the Irish land border in order to move towards the goal of frictionless trade.

The UK should request not only full bilateral cumulation, but also diagonal cumulation with all other FTAs as this will materially assist manufacturers in NI and IE as well as the GB/NI/IE supply chains.

CHAPTER 12 – Small Traders

EU law already gives a range of existing simplifications and exemptions to facilitate small businesses and small transactions that do not interfere with the integrity or effective functioning of the EU single market. If these facilitations would be retained, and even extended, the burdens imposed for cross border trade by small companies and traders would already be significantly reduced.

A general exemption from customs procedures and reporting for economic operators trading at levels below the VAT reporting threshold, currently set at UKP 85,000 per annum, would also relieve smaller traders in NI and IE of the need to comply with such formalities. This would also significantly reduce the need for customs controls for trade in goods at the border given the low risk arising from small cross-border transactions.

Such an approach would benefit all micro businesses in NI and IE which we estimate to be around 65,500 business in NI alone.

This exemption could be justified under WTO law by the national security exception contained in Article XXI(b) of the GATT 1994 which allows WTO Members (so both the UK and IE) to depart from the WTO’s general rules of Most-Favoured-Nation (MFN) and National Treatment of Internal Taxation and Regulation when action is required of the protection of their essential security interest. A recent WTO ruling interpreting these provisions indicate that the WTO Dispute Settlement Body (DSB) gives wide discretion for its Members to unilaterally determine what actions fall within this justification.

The history of violence that preceded the BA/GFA provides a strong justification for the use of this provision as does the possible future threat of further violence should a hard border be erected between NI and IE. With a high degree of certainty, BIPs placed on that border would be the obvious target for attack. To prevent this from happening, we take the view that the WTO national security protections provide a legal basis for this exemption. It is also difficult to see what WTO Member would have a sufficient legal interest in challenging such a measure in the WTO DSB.
Indeed, on the same basis, there are sound reasons why the current VAT registration annual threshold should be increased upwards which would provide more relief to an even greater number of NI and IE small traders.

As our research indicates, there are approximately 7,000 firms in this group in NI although only a much smaller number report being engaged in cross-border trade. Most of these will be registered for VAT purposes and so already making tax declarations for their cross-border trading in goods activities. Because they are already registered for VAT and tax purposes, their import/export sales should be declared. Checks on the accuracy of these returns can be made at their premises by the customs authorities in both countries which, if properly reported, would enable the authorities to verify this information without the need to control and verify transactions at the border through physical inspection of the documentation.

Traders in this category should also be encouraged to use newer programmes in development (such as the ISR proposal) and other such customs facilitations and indeed the same is equally true for micro-business as well.

For firms engaged in cross-border trade in services such as, for example technicians, veterinarians, doctors, plumbers, etc., and who require tools and/or special equipment to provide those services, the WTO frontier traffic exemption set out in Article XXIV:3(a) of the GATT 1994 allows the UK and IE to extend advantages to each other in order to facilitate frontier traffic. A general dispensation for these service providers from having to declare their tools and equipment each and every time they cross the border to supply their services to customers on the other side seems to us fully justified under this provision.

Requiring these service providers to declare their equipment on a regular basis is clearly disproportionate to the need to control risk of smuggling or fraud during importation and exportation since in almost all likely scenarios these goods will be personally-owned equipment not intended for resale. Such equipment could likely only be sold in the second-hand market further reducing the risk of resale.

Obviously the wider the zone created using the frontier traffic exemption, the more effective this relief would be for small traders and cross-border service providers. In our view, a reasonable zone would be in the region of 30 miles on each side of the border given that longer journeys become increasingly difficult to carry out on a daily basis and return back to the home side of the border.

Finally, we also recommend that a transitional assistance fund is established jointly by the UK and IE governments to provide the necessary IT support and education to small traders to allow them to opt for the right choice when evaluating the available reliefs that are best suited to their own individual situations. Financial compensations could be made available to cover a part of the extra costs of the new obligations.

Individual advice and financial support for small businesses can help them to implement the new obligations with minimal adjustment of present procedures and costs.

Each individual trader can be helped by a customs coach with an analysis of how best to implement and use the legal simplification facilities and operationalise them. Training can be provided if the company wants to be self-sufficient in fulfilling its obligations.

If the range of reliefs proposed in this Chapter for small traders, then the last remaining justifications for the need for cross-border infrastructure and customs controls can be eliminated.

CHAPTER 13 – Operationalising the Recommendations

The Report contains a set of operationalising action steps which needs to be undertaken by the UK, Irish and other countries’ governments. In order for these operationalising recommendations to work, it is crucial that there is collaboration and coordination between the Irish government, UK government and, in view of the critical Dover-Calais element to Irish trade into the EU, the French government.

CHAPTER 14 – Technology

While our proposals and recommendations do not rest on technology, it would be wrong to suggest that technology plays no role at all. Technology exists all over the world and is deployed in ways that the UK and Irish governments need to embrace. The technology projects required to support establishing an Alternative Arrangements model during the transition period needs to be focused on the critical requirements only, prioritising those which will be required to help minimise any disruption to trade. These solutions can then be expanded beyond the transition period to provide a vast range of border management and control capabilities.

The technology priorities for the Alternative Arrangements programme must focus on supporting its core policy strategies to maintain trade in the region. These include;
• Maintaining access to a range of EU systems to provide Traceability, maintaining health and safety standards and securing market surveillance capabilities;
• The development of automated processing of border crossing of goods vehicles under the Transit process; and
• Mobile solutions to support inspections of general and SPS goods away from the border.

A focused clearly scoped approach to deliver these core technology solutions will ensure they can be achieved in the proposed transition period.

### Appendix 1 – Parliamentary Commissioners

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<th>Name</th>
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<tr>
<td>Bim Afolami MP</td>
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<td>Rt Hon Iain Duncan Smith MP</td>
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<td>MP Rt Hon Philip Dunne MP</td>
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<td>Baroness Finn</td>
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<td>Rt Hon Arlene Foster MLA</td>
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### Appendix 2 – Technical Panel

1. Peter Allgeier, President, Nauset Global LLC
2. Christer Andersson, Independent International Customs Expert
3. Lord Bew, Professor of Irish Politics, Queen’s University, Belfast
4. Rickie Cole, Business Development Manager - Governments & Institutions, SGS Ltd
5. Frank Dunsmuir, Industry Lead for Customs and Borders, Fujitsu
6. Dr Graham Gudgin
7. Des Hiscock, KGH Customs and ACITA
8. Lord Hogan-Howe QPM
9. Lars Karlsson, Independent International Customs Expert
10. Iain Liddell, Group Managing Director, Founder and Owner, Uniserve Group
11. Dr Robert MacLean, Independent International Customs Lawyer
12. Hans Maessen, Independent Customs Advisor
13. Alan Oxley, Principal, ITS Global
14. Eduardo Perez-Motta, Advisory Board Member, American Antitrust Institute
15. Jennifer Powers, Associate, Competere
16. Bertrand Rager, Managing Director, CUSTAX & LEGAL
17. Dr Srinivasa Rangan, School of Strategy and Global Studies, Babson College, US
18. Razeen Sally, Associate Professor, Lee Kuan Yew School of Public Policy, University of Singapore
19. Shanker Singham, CEO, Competere
20. Sir Lockwood Smith, Former High Commissioner to the UK, Government of New Zealand
21. Tony Smith CBE, Global Expert, Border Management and Security
22. Dinesh Unadkat, Director - Customs & Excise Compliance, J D Consultants
23. John Weekes, Senior Business Adviser, Bennett Jones
We would like to thank the following organisations who have kindly engaged with the work of the Commission.

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Further information

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