



EUROPEAN UNION COMMITTEE

PRIVATE VIRTUAL MEETING WITH NORTHERN IRELAND BUSINESS BREXIT WORKING GROUP, TUESDAY 16 JUNE 2020 PUBLISHED NOTE

Lord Kinnoull asked: With just over six months to go, how prepared do you feel for the Protocol to become operational on 1 January 2021?

A business organisation representative thanked the Committee for agreeing to meet the Working Group again. He welcomed the Committee's report on the Protocol and the detail it provided. The challenges the group outlined in February remain in substance the same today. Northern Ireland stakeholders did not know what they were preparing for. The Protocol is a framework with the operational requirements to be fleshed out. They broadly welcomed the Command Paper in terms of its intent to protect GB-Northern Ireland trade, given this is Northern Ireland's biggest market, but the significant questions that remain over operational matters was hampering their preparation. The Working Group had published a report in response to the Protocol, with over 60 high-level questions. A sector-specific analysis would give rise to far more and detailed questions. They need to see urgent answers. The questions fall into three main categories: regulatory and product compliance, customs compliance and market access. There are also questions around what currently exists in terms of skill set, infrastructure, human and financial resource. Only 5% of what is made in NI goes outside the EU or UK. The bandwidth of local firms was limited even before COVID, and there needs to be an upskilling process for NI workforce. Even relatively simple elements of the Protocol like unfettered access will create issues, given that 67% of businesses trading between NI and GB are microbusinesses whose cashflow has disappeared in an unprecedented way. Support for them is urgently needed.

Baroness Hamwee asked: What impact has COVID-19 had on Northern Ireland businesses, and on your ability to prepare for the implementation of the Protocol?

A business organisation representative said that statistics announced today showed that over 200,000 people had been furloughed in Northern Ireland, and the unemployment rate had doubled in two months. There were 1300-1400 redundancies in the first two weeks of June. The redundancy process may take effect more quickly in NI because of the legal requirement for large-scale redundancies for a 90 day consultation period. The aerospace sector in particular was likely to suffer, and there was a question as to whether those jobs would ever return in view of climate change. The Northern Ireland Executive has looked at areas for long-term recovery, including advanced manufacturing and life sciences. This underlines importance of getting Protocol right.

Baroness Hamwee asked: How prepared are businesses in Great Britain and in Ireland for the changes that the Protocol will bring?

A business organisation representative said that colleagues in London were reporting sleepless nights over the implementation of the Protocol in the context of no deal. They

have reported that there is not enough time to re-route supply chains. Ireland has the benefit of continued certainty of access to EU FTAs and more structured support. Enterprise Ireland has a support team and a diagnostic tool to assess risk to business in relation to the Protocol. They also have one eye on the question of NI-GB unfettered access.

Baroness Brown of Cambridge asked: What are the key messages you wished to convey through your paper on *Implementing the Northern Ireland Protocol: what business in Northern Ireland needs and why?* What reaction have you received to the publication of your report, including from the UK Government, the Northern Ireland Executive, and the EU?

Aodhán Connolly (Northern Ireland Retail Consortium) said that the key points haven't changed since the Group last met the Committee, but their concerns have been intensified. They welcome the Command Paper as the first step of progress in grappling with challenges. You can only deal with a problem when you admit that you have one. This was the first time the Government had said they need to implement the new frictions required under the Protocol. This was fine as far as it went, but there is a need for mitigations and derogations. We need to move from ambition to technical detail very quickly. There is also a need for better access for business to government. The Border Delivery Group had met them fortnightly under Theresa May. He had asked the Secretary of State for Northern Ireland last week why this was not happening. He was told that things haven't really changed since last year and the Government had got all the information it needed. Mr Connolly had to point out that Northern Ireland businesses needed that information too. The Business Engagement Forum promised in the Command Paper had started its work but that was not the type of representation they are looking for. Economic ties with GB and across the island of Ireland are important and solutions need to meet the needs of business and consumers, from the largest firm to the smallest.

An academic representative said that an earlier version of the Working Group's paper had been read and picked up by the Government before it published the Command Paper. This was encouraging because key points made by Northern Ireland businesses had been picked up on, however they came through in the Command Paper in the form of notes or issues where clarity would be provided later. The Group had a good channel of communication with the EU. They are quite frank in expressing their frustration. The Group can be equally forthright in expressing its concerns to Taskforce UK.

Lord Oates asked: What are your reflections on our own report on *The Protocol on Ireland/Northern Ireland*? Are there any significant issues for Northern Ireland businesses that we overlooked?

An academic representative commended the Committee on an extremely comprehensive report, which was very welcome and timely, and was being picked up on. She also thank the Committee for treating the information that the Group shared with it with such care and sensitivity. She welcomed the report's focus on the question of representation and governance, including the Joint Committee, Specialised Committee, Joint Consultative Working Group, and asked the Committee to keep an eye on these issues. Looking ahead, the question of the UK internal market is a really important one. It is not always linked with

the Protocol, but it is key. The issue needs further examination in the context of common frameworks, interim arrangements and uncertainty for Northern Ireland businesses if there is not clarity.

Aodhán Connolly (Northern Ireland Retail Consortium) said that the report was the best to come out of Parliament on Northern Ireland and the Protocol. The best thing the Committee can do is to push for the detail that business needs and hold the Government's feet to the fire. He had told the Committee in February that it would be a Herculean task to prepare for the Protocol to become operational, and it had only got harder since then. The Command Paper is ambitious and should be lauded, but it doesn't give the technical detail needed. This won't be provided unless pressure is brought to bear. He was disappointed with the engagement from the new Government, which amounted to patting the Group on the head. They need detail, support and proper representation. The Committee needs to keep doing what it is doing, hold the Government to account, and help business get the detail they need.

Lord Oates asked if their lobbying had had any discernible impact on the Government.

Aodhán Connolly (Northern Ireland Retail Consortium) said that the Command Paper was the first recognition of a problem. The next day, the Group had a meeting with HMRC, which would be its first contact with them this year. Civil servants are very willing to work with the Group but their hands are tied politically. Government Ministers express platitudes and say that it will all work out. Businesspeople are pragmatists: they are not hoping and wishing, they need detail. It is not even about the detail of how the Protocol will work, but rather to see if their business models are still viable.

Lord Kerr of Kinlochard asked: How would you characterise your engagement with the UK Government as regards the implementation of the Protocol? Has it improved since we met you in February? Has the Government been in dialogue with you about the Business Engagement Forum, announced in the Government's Command Paper, or about the Joint Committee, Specialised Committee or Joint Consultative Working Group?

Stephen Kelly (Manufacturing NI) said that the relationship with the current Secretary of State for Northern Ireland was a good one, although it had been very good under Julian Smith. The rules of engagement are now different. Julian Smith and his team were very keen to reach out and understand. There is now some engagement, for example by HMRC. The work HMRC is undertaking would benefit from technical insight from people the Group represents, including businesses who engage with these processes every day, know what forms to fill in and in what order, and where to find tariff codes. HMRC should engage with them. There is a real need for a technical forum to involve people who do this work every single day. Last week, the Government announced an adjustment period of up to 6 months for GB-EU trade to allow businesses to source investment and undertake training. They also announced a £50 million support package. This applies everywhere except in Northern Ireland. The Government recognises the need for a period of adjustment, but it is not available to Northern Ireland. The most sensitive part of the UK in terms of Brexit remains the most exposed part in terms of the process of managing departure.

Lord Kerr of Kinlochard asked who their interlocutors would be on such a technical forum.

Stephen Kelly (Manufacturing NI) said that HMRC had arranged a briefing meeting last week on customs arrangements but did not invite anyone from Northern Ireland. The Group was on a parallel call with the Secretary of State for Northern Ireland at the time and told him, and the Group was contacted later that evening by HMRC. They asked for the Group's support in sharing information with the business community in Northern Ireland, which they are willing to do up to a point. Political intervention is important. The Border Delivery Group has not met anyone in Northern Ireland this year or for much of last year. The Group will happily engage with them. Government needs to engage with real-life people who do this work.

Lord Teverson asked whether controls would be tougher between GB and NI compared to GB-EU, given the island of Ireland's status as a separate etymological unit.

Stephen Kelly (Manufacturing NI) said that the challenge is the appetite for risk around the definition of at risk goods. If the UK throws its doors open to third country products, the EU will put the risk profile higher.

Lord Teverson asked: What dialogue have you had with the Northern Ireland Executive?

Stephen Kelly (Manufacturing NI) said that the response from the Northern Ireland Executive had been positive in terms of the Group's analysis of the Protocol and the Command Paper. There remained a difference of opinion in the Executive about Brexit, which extended to a lack of agreement on the need for an extension to the transition period, even though the Northern Ireland Assembly had voted for an extension. There is still a gap between the parties. The Group had done great work with Northern Ireland MPs on a cross-party basis, and expected the same with the Northern Ireland Executive.

Lord Teverson asked: What is required in terms of informing and supporting Northern Ireland businesses in preparing for the Protocol to become operational?

Stephen Kelly (Manufacturing NI) said that they still don't have any detail on the systems required, website requirements, money needed for training, or the processes they will need to implement. Some of this still has to be agreed with the EU but it is really clear what the UK's responsibilities are in relation to the Protocol. The Government has said what GB-EU borders will look like in April/June 2021, and there is no reason why Northern Ireland can't see some level of detail and seek the investment it needs to prepare.

A business organisation representative said that they have staff trained in customs, but there was a lack of certainty over what systems would be used in view of the uncertainty over the outcome of the UK-EU future relationship negotiations. She was also a member of the British Chambers of Commerce and Chambers Ireland. Chambers Ireland do not know what is going on with the Protocol, but in UK, the customs head of the British Chambers of Commerce is on the Joint Consultative Committee on customs. He said that 98% of the conversation is about the UK mainland and only 2% about Northern Ireland, where he is the

lone voice. People on the Joint Consultative Committee don't understand what impact it will have in Northern Ireland.

Lord Kinnoull asked: What is your response to the Government's Command Paper on *The UK's Approach to the Northern Ireland Protocol*? What elements do you welcome, and which require further explanation or elaboration?

An academic representative said that it was a significant paper and was welcome in terms of confronting the realities of what the Government had signed up to. Its key points are somewhat hidden, for instance the application of EU customs rules in Northern Ireland, the requirement for agri-food checks, and the application of EU State aid rules. On VAT, there is one line saying that EU regulations on goods will apply in Northern Ireland. The Group were pleased that the Government had at least acknowledged these obligations in writing. It is helpful politically because it allowed officials to begin properly preparations for the Protocol in Northern Ireland and for businesses to come forward with their concerns. Two elements of the Command Paper caused concern. The first is that the principles that the Government set out to assure Northern Ireland businesses and people, were not necessarily helpful, applicable or achievable. For instance the reference to no paperwork or change in administrative arrangements for goods going from NI to GB appears unrealistic, because the EU says that there will be exit summary declarations. The commitment to no new physical infrastructure for customs checks on goods moving from Great Britain to Northern Ireland seems very unlikely to be possible given the obligations under the Protocol. The assertions on Northern Ireland access to UK FTAs complicate things rather than clarifying them. We don't know yet if the Government's commitment that tariffs won't apply for goods going from GB to NI can be met. The Command Paper also sought to reassure unionists regarding the implications of Protocol to the extent that it gave the impression the Protocol is temporary. This may be justified in the context of the democratic consent vote, but that process will be difficult enough as it is. There are dangers of giving a sense that the Protocol can be got rid of if unionist concerns are strong enough and they vote accordingly. On the other hand, the Command Paper has created some momentum: the Business Engagement Forum is up and running and there is a definite sense of action in terms of engagement with Northern Ireland business and the civic sector. The Northern Ireland Office has sought to engage with a wider range of people.

Lord Kinnoull asked what engagement the Group had had with the Government in preparing the Command Paper.

Aodhán Connolly (Northern Ireland Retail Consortium) said absolutely none. No Northern Ireland business representative had any official or unofficial input into the Command Paper. They knew something was coming, but they didn't know what was in it till they saw it. For some of the Government's proposed solutions to work, derogations are needed from the Union Customs Code and Single Market, which will be difficult for the EU to swallow. The Command Paper did not exactly present oven-ready solutions. There was a lack of detail. Northern Ireland business was being asked to do an exam question with only the front and back paper to study.

Baroness Coultie asked: What practical difference will the agreement (or non-agreement) of a comprehensive UK-EU Free Trade Agreement make to the operation of the Protocol?

A business representative said that the Protocol will still apply even if there is no FTA. From the point of view of the agri-food sector, there were issues around customs, standards differences and quota. There will be a shortage of meat products in a no deal scenario, and the UK market will need to be opened up to third countries. There were concerns in the wheat and barley sector about the financial burden of applying for a refund on customs tariffs. He noted that 2.5 million tonnes of animal feed were sold in Northern Ireland each year. He asked how a rebate would be claimed if a product was consumed in NI? He had Irish customers, farmers in Northern Ireland and small business clients. He would need to reclaim the duty applicable to his business, but the system could be extremely complex. HMRC talked about track and trace solutions, but this would be incredibly challenging. He asked how he could practically disclose information on goods that went south where he couldn't claim, or where he would reclaim from the farmer. The poultry sector would have to pay duty under a no deal scenario, with cashflow complications. The meat industry sends product back to the UK. There could be stranded duty costs in Northern Ireland in the event of no deal. In the event of no deal, Northern Ireland has a 30% deficit in meat and dairy. It will have to offer quotas to the whole world and this will see third country goods coming into the UK to feed the UK population. The proposed UK draft quota for no deal was flawed and would create distortions in the UK market, in particular in relation to beef industry low value cuts. The UK was looking to sign trade deals with the USA and Australia, and goods of different standards will enter the UK, creating standards differentials and port side checks as goods enter Northern Ireland. The UK has said that it will relax controls between Great Britain and the EU, but Northern Ireland needs to apply the Protocol from day one. Northern Ireland does not get a six month reprieve. Lots of issues arise with a no deal scenario.

Baroness Coultie said that the UK had made clear it will not reduce agri-food standards. She asked if those issues will fall away if there is a comprehensive UK-EU FTA, or if legacy issues would remain. She noted that some SPS checks already took place between Member States.

A business representative said that the risk falls away on UK goods but goods from third countries will be coming into the UK. If there are different standards to the EU, the Protocol will require regulatory checks. If there is no veterinary agreement, the EU will have to disregard standards on the UK side. Third country goods are already circulating in the UK.

Lord Lamont asked what the impact of a UK-EU FTA would be on goods 'at risk' of moving from Northern Ireland into the EU Single Market.

A business representative said that it depends how well HMRC understands the rules. Some simplifications will make things easier but the Group had no indication that HMRC is thinking along the lines of Union Customs Code simplifications. They put their faith in technology but had not explained how it could be used. Until the Government table solutions, business cannot test them. He was afraid that the Government is designing solutions in a vacuum.

Baroness Donaghy asked: You have called for “a generosity of spirit from the EU to allow derogations to facilitate mitigations”. What specific derogations and mitigations do you have in mind, and what discussions have you had with the EU about them?

A retailer said that supermarkets delivering only to shops in Northern Ireland pose no risk to the Single Market. It will be a failure of negotiations if friction is imposed on such movement of goods from GB-NI because it will impact on the households that such supermarkets supply. The first meeting of the Business Engagement Forum focused on NI-GB trade and unfettered access. The Group told the Government that we need to look at GB-NI movement, break it down, and find every means of mitigating cost and bureaucracy, or a solution for UK-only business, such as a green lane. When ASDA moves a lorry between GB and NI, it happens in exactly the same manner as between Manchester and Liverpool. They want to maintain that.

Lord Sharkey asked: What engagement have you had with the EU (as well as the Irish Government) since February? How does this compare with your engagement with the UK Government? How confident are you that the decisions on definitions of goods not at risk of moving into the EU and processing will allow the Protocol to be implemented in a proportionate manner?

A retailer said that Northern Ireland businesses have a sense that there is an inner circle of negotiators, including the Cabinet Secretary, David Frost and Number 10. Each business is receiving set piece engagement from other departments such as HMRC and the Northern Ireland Office, informing them that the Command Paper has been published and providing for set piece feedback. The Business Engagement Forum is an opportunity to provide a corrective. There had been one uninspiring meeting so far, but hopefully it will improve. The Group's channel to Taskforce UK has felt like more like it is directly feeding into Michel Barnier and his team. Achieving aims in relation to defining goods not at risk needs to be discussed in the Business Engagement Forum. ASDA passes all the tests for an exemption—they know the end destination of their goods. For those trading onwards, there is a need to provide as much mitigation as possible. The tariff rebate element could help a lot of people or it could become very complicated. Businesses need a very simple way to demonstrate that their movement of goods are not at risk of moving on into the EU, or if they pay tariffs, the system needs to be as simple as possible to make it workable in 2021. But the timescale frightens everyone. All businesses have struggled with COVID. Q4 is the golden quarter for retail. There is a potential for an increasingly difficult economic downturn in Q4 2020 and Q1 2021. They don't want to impose frictions against that background.

Lord Faulkner of Worcester asked: What would you identify as the biggest challenges as regards implementation of the Protocol's provisions on GB-NI trade?

A retailer said that businesses in Northern Ireland are used to an environment where goods moving to and from Great Britain do so in the same way as in mainland GB. ASDA has no expertise as an exporter, even as a business with a lot of resources. They have very little customs and SPS expertise, so they need to consider whether they need to buy in training and expertise. There were questions over what new data systems would be required and whether new trainers would need to be brought in. Businesses were working off old manifest systems which simply state what is in the back of a vehicle. There are major

concerns regarding timing and bandwidth into Q4 2020. In terms of SPS checks, it is not clear what percentage of vehicles will be checked. ASDA's main regional distribution centre is in Larne but this has not identified as a site for processing arrivals of agri-food goods. Certificates required for the completion of entry summary declarations are changing hands for £200 each. There are often hundreds of products of animal origin per lorry load. The question of tariffs is a major cloud for businesses moving goods onto Ireland. There is a need to be mindful of the consequences of no deal and divergence. As GB and the EU move in different directions, so the gulf widens between GB and NI, and potentially the problem gets worse. In the retail sense, this opens questions of consumer choice, what supermarkets can put on the shelves, and what this will mean for households and daily lives in Northern Ireland. Divergence is on the mind of businesses, because these problems will be exacerbated.

Lord Faulkner of Worcester asked: What do you expect customs processes and regulatory checks under the Protocol to look like in practice?

A retailer said that most businesses in Northern Ireland have no experience of customs processes, given that they stopped running customs checks some 30 years ago. There is now a very short implementation period. The Government has to give serious thought to resourcing, training businesses, assessing capacity and expertise, and needs to provide the necessary resource. Even the reassurance that the Government has given around no new customs infrastructure is not top of the list of priorities for businesses. Whether there is a building or not, business will need to comply with the Protocol and put in place new IT systems. They need to know how soon before a ferry leaves Scotland they need to inform HMRC of the contents of a load. One question inevitably leads to another. The Government needs to get a grip. There may be a grand plan with HMRC but we now need to get into the details.

A business organisation representative said that the general public isn't aware of what is coming down the line.

Lord Cavendish of Furness asked if the Committee's priority should be to get the Government (both politicians and civil servants) to engage.

A business organisation representative said that most of all, the Government needs to provide more detail.

Aodhán Connolly (Northern Ireland Retail Consortium) said that engagement is one part, but the UK and the EU also need to engage on the detail of mitigations and derogations. This meant going beyond the usual working of the Union Customs Code, but Northern Ireland is in a unique and singular position. There is also the question of compensation: this is not a hand-out but a hand-up. There needs to be a level playing field with the rest of the UK, and the hardware, software and infrastructure needs to be put in place. It needs to be remembered that there will be frictions between GB and NI that we have never had before.

Stephen Kelly (Manufacturing NI) said that it was not an entirely negative picture. Northern Ireland has a unique opportunity to prosper if we get it right. All their analysis is designed to

ensure that Northern Ireland is able to benefit. It should not have to pick up all the costs of Brexit. Northern Ireland is prepared for the impact of Brexit, but given its unique geography, politics, history and economy, Northern Ireland deserves the right to prosper, and this in turn requires the UK and EU to deliver derogations or mitigations. Without them, Northern Ireland will suffer. The consent mechanism means that Northern Ireland could make Brexit a nightmare for years to come. We need to get it right. The Government needs to adhere to the commitments it has made, and it has a further distance to travel in this regard. Once derogations are in place and Northern Ireland receives the compensation it is due, it can prosper.

An academic representative said that the promises made by the Government last week in relation to compensation to businesses for GB-EU trade haven't been made to NI businesses. In the Command Paper, it says that more information will be provided, but there is no promise of compensation beyond that relating to the agri-food sector. There is a risk that significant issues will fall under the radar, for instance the impact of the fisheries negotiations. She said that the Committee's work in continuing to stress these issues was therefore appreciated.

Lord Wood of Anfield asked: How persuasive is the Government's argument that exit summary declarations should not be required? What preparations are needed if the Government is not able to convince the EU of its case?

A business organisation representative said that this was a strange inclusion in the Command Paper because the Exit Summary Declaration form is EU documentation and therefore in their gift. It is a very complex document—44 separate fields need to be completed. This can't be done in five minutes. Operators need necessary skills to fill in the documentation. If it is needed, it needs to be an electronic submission. They cost something in the region of £50 per consignment. For the Northern Ireland dairy sector, there are 10,000 consignments per year from NI-GB. This would amount to a cost of £500,000 per year. On a good day, the dairy industry has 2-4% margins. You can see the impact it will have. If they are required to fill out exit summary declarations, they need to be done electronically. The system for submission, including how far in advance they need to be submitted, needs to be clear. The system also needs to be tested well in advance. The Northern Ireland Department for Agriculture, Environment and Rural Affairs has told them to expect that 1 January will be bumpy. The sector needs the correct skills. Their worry is that, given the paperwork and documentation needed, there could be a skill shortage and costs will go up. Businesses can adapt, but they need time and information. They are running out of time and they don't have information.

Lord Wood of Anfield asked if exit summary declaration processes would be completed remotely or by truck drivers and ferry operators. He asked if truck drivers will require bundles of declarations for multiple consignments.

A business organisation representative said that each truckload could have 10-15 consignments because businesses work on a groupage system. Each consignment, not the truck, needs an Exit Summary Declaration. This creates the potential for choke points at the ports if the right systems aren't in place. Companies work on a just in time basis. Delays in Northern Ireland could have a knock-on effect in GB.

Lord Wood of Anfield asked what kind of checking of legitimacy of paperwork would be required?

A business organisation representative said that they have no indication at this stage. This will be a matter for negotiations. There will be costs and skill issues. The sooner business know, what is required, the better.

Baroness Primarolo asked: What will the application of EU rules for VAT on goods and UK rules for VAT in services mean in practice for Northern Ireland businesses?

A business representative said that the VAT issues in the Protocol have not been given much profile at all but the implications could be far-reaching for Northern Ireland businesses. The Command Paper doesn't say much, but the VAT directive will apply to NI, which means that all EU VAT rules for goods apply to Northern Ireland. The Command Paper downplays this, and suggests that it is merely a matter of administrative issues. The only real direction on VAT is coming from the EU because of its technical paper, which states that Article 8 of the Protocol means that supplies of goods between NI and GB will be treated as if they are supplies between third countries and NI. This will mean zero rating for movement of goods from Northern Ireland to GB customers and vice versa. This is all manageable and doesn't necessarily mean additional costs as for tariffs, and there may be some benefits if certain aspects can be zero rated instead of charging and recovering. But the Command Paper doesn't spell out what the Government believes the rules will be, besides saying that Northern Ireland will apply some VAT rules for goods. Northern Ireland businesses are therefore taking direction from what the EU has said. The Command Paper refers to the role of the Joint Committee, but it is not clear if the Government intends to negotiate away the EU's position or if it fully intends to apply the VAT provisions in exports and imports. VAT is a very complex area. Businesses can deal with it, but they need to be told what is coming down the track so they can train, get education and advice. There will be complications with divergence and CJEU case law. The CJEU deals with cases every week determining VAT rules for goods that have to be applied to Member States, and therefore to NI. The UK may decide not to apply that decision in the rest of the UK. Over time, there could be divergence in the application of VAT rules for movement of goods between NI and GB. UK VAT rules will apply to services, but supplies of goods can include services. The services element could be standard-rated. There could be lots of complications but we haven't got onto the first page yet because the Government hasn't said what will happen.

Baroness Hamwee asked about the impact on small businesses.

A business organisation representative said that they had surveyed members recently. Six out of ten said they had to close temporary because of COVID, and one in five feared they wouldn't reopen. A half of businesses expected to make redundancies. Small businesses were not concerned about Brexit at this moment in time, but rather about the challenge of the next couple of weeks, including putting in place Perspex screens and enforcing social distancing. Medium and large business can plan ahead, but microbusinesses cannot prepare

properly. If the Protocol is not managed properly, small businesses could face two perfect storms in one year.

Lord Kerr of Kinlochard asked if it was incumbent on all sides to make the Protocol work.

A business representative said that it is in the gift of the Government HMG to make it work by removing burdens on the Northern Ireland consumer and facilitating businesses' ability to trade both ways.

Lord Kinnoull thanked participants and closed the meeting.