



HOUSE OF LORDS

Northern Ireland Scrutiny Committee

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The Rt Hon James Murray MP
Financial Secretary to the Treasury
Paymaster General
HM Treasury
1 Horse Guards Road
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28 October 2026

Dear Minister,

COM (2026) 2108 - Regulation (EU) 2026/2108 of the European Parliament and of the Council of 16 September 2026 establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013

Thank you for the Explanatory Memorandum, dated 5 October 2026, on the above Regulation within scope of the Windsor Framework. The House of Lords Northern Ireland Scrutiny Committee considered this document at its meeting on 28 October 2026.

We note that HMT and HMRC's recent Call for Evidence on customs modernisation closed in September 2026 and we would be grateful to know once the Government has published its response. What is the significance of the Call for Evidence for Northern Ireland?

We note the statement that the reforms "will not affect the level of the facilitations referred to in Joint Committee Decision No 1/2023" which "gives effect to the Windsor Framework customs facilitation" and "preserves Windsor Framework facilitations, including the UK Carrier Scheme, which allows consumer parcels to move from GB to NI without customs declarations, duty or safety and security declarations, regardless of value."

We further note the statement that "the reforms may create opportunities for NI to benefit from more streamlined customs processes, greater reuse of data and reduced administrative burdens, while bespoke arrangements continue to reflect NI's position within the UK internal market." We would be grateful for further detail on the basis for this assessment and on the potential benefits for Northern Ireland.

We note that your statement much of the detailed application of the package to Northern Ireland will be in subsequent implementing legislation and that therefore, it is "not yet possible to assess in detail how the reforms will be implemented in NI." In this context, we also underscore your commitment to work with the European Commission "as the detailed arrangements are developed, to ensure that existing Windsor Framework facilitations and approaches are maintained while enabling NI to benefit from the reforms."



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Given our interest in these matters, we would be grateful for an update as further detail becomes available, including more specific detail on the impact of the changes to Northern Ireland and the nature and extent of the Government's engagement with the European Commission.

Finally, we note that the Government and the EU have been working jointly on the EU handling fee, due to be introduced in November. As you know, the Committee is considering this issue in its correspondence with your department on C (2026) 2760. We would be grateful if the "Joint Statement" referenced in in the EM could be shared with us once it is agreed.

Finally, we note the statement that "the handling fee is expected to have minimal impact in NI. More than 99% of distance sales are expected to be classified as 'not at risk' and therefore no additional fees will apply to these movements." What is the basis for this assessment? Which sales will be in scope of the handling fee and what will the impact of this be for businesses and consumers in Northern Ireland?

We would be grateful for a response by 12 November. In the meantime, we retain an active interest in this matter.

I am copying this letter to Tonia Antoniazzi MP, Chair of the Commons Northern Ireland Affairs Committee, Ciara Ferguson MLA, Chair of the Northern Ireland Assembly Windsor Framework Democratic Scrutiny Committee, Matthew O'Toole MLA, Chair of the Northern Ireland Assembly Committee for Finance and Phillip Brett MLA, Chair of the Northern Ireland Assembly Committee for Economy.

Yours sincerely,

Lord Carlile of Berriew CBE KC,

Chair, Northern Ireland Scrutiny Committee.