



UK Government

Smoothing trade flows and ensuring the success of the UK internal market

The Government's response to the
Independent Review of the Windsor
Framework

16 December 2025

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The Independent Review of the Windsor Framework is available on GOV.UK:
<https://www.gov.uk/government/publications/independent-review-of-the-windsor-framework-report>

Foreword

The UK Government is committed to ensuring that Northern Ireland's trading arrangements command the broadest possible support. That sincere commitment underlies our response to the recommendations of the Independent Review.



In the democratic consent motion held in the Northern Ireland Assembly in December 2024, the Assembly voted to support the continued operation of Articles 5-10 of the Windsor Framework by simple majority but without cross-community support. Support was not forthcoming from Members of the Legislative Assembly (MLAs) who designate as Unionist. This triggered the Government's legal duty to call the Independent Review.

I was very grateful that Lord Murphy agreed to conduct the Review, as an experienced former Secretary of State for Northern Ireland. He has my utmost thanks for the detailed consideration that he has given to these issues, and for the engagement he has conducted including with the Northern Ireland parties, civic and business organisations.

I received Lord Murphy's final report on 9 July 2025 and the Government has since been considering his findings carefully. I am pleased to be publishing the Government's response today, in which I have sought to take account of the views expressed in the Northern Ireland Assembly and Parliament. In particular, I am grateful for the Assembly's Democratic Scrutiny Committee taking the time to consider and write to me on these issues, and for the written representations of the House of Lords NI Scrutiny Committee, the Independent Monitoring Panel, Intertrade UK, and the Federation of Small Businesses, and for the points made during engagement with the NI Business Brexit Working Group and civic organisations.

The Government's response to the outcome of the democratic consent motion does not mark the end of our response to the practical issues raised in the Northern Ireland Assembly or by stakeholders. We will now work diligently to put the commitments contained within this document into practice, just as we will continue to engage with our partners in the EU on issues of relevance to the Framework. The Government's focus remains on ensuring that Northern Ireland's trading arrangements are effective in accounting for its specific circumstances, and protecting its place in the UK whilst avoiding a hard border on the island of Ireland.

The Government is clear that agreed arrangements are the best way of delivering stability for businesses and traders, and the right way of meeting these objectives. This has underpinned the Government's approach to working with the EU on the Windsor Framework in the 12 months since the democratic consent vote.

To this end, I was pleased that the new agreed arrangements to secure the long-term supply of human medicines across the whole UK market were put into place in January 2025, and similarly those for freight and parcels in May 2025. This month, we have secured a reduction in SPS ‘identity checks’ on retail goods moving to Northern Ireland from 10% to 8%, enabling the smoother flow of goods.

We have acted where concerns have been raised. When the Northern Ireland Assembly identified concerns with proposed rules on the supply of dental ‘amalgam’ fillings, we worked closely with the European Commission to ensure those supplies continued and NI dentistry was supported. We have also put in place a set of measures to safeguard the supply of veterinary medicines from 1 January 2026 and we will continue to monitor those arrangements into the New Year.

Looking ahead, we announced in May 2025 that we would be taking work forward towards an SPS agreement with the EU that will considerably smooth the flow of agrifood goods. We want businesses and consumers to see the tangible impacts as soon as possible and to bring legislation to Parliament to implement the deal by 2027. The Government will be delivering the £16.6 million programme of business support announced at the recent Budget, answering the call from businesses and the Independent Review for an enhanced ‘one stop shop’ facility. The service will go beyond what is presently available on GOV.UK, seeking to boost trade within the UK internal market and helping more Northern Ireland businesses to take advantage of dual market access.

In taking stock of these recommendations, I am deeply conscious of the steps that businesses have taken to adapt over the past twelve months. Across a broad range of sectors, companies have worked very closely with the Government, and those firms and business representative organisations have my thanks.

A great many stakeholders carefully and constructively put their views about Northern Ireland’s trading arrangements to Lord Murphy, and it is my hope that the Government’s response is taken in the same constructive light. I look forward to working closely with very many organisations in delivering on the commitments contained in this response.



**THE RT HON HILARY BENN MP
SECRETARY OF STATE FOR NORTHERN IRELAND**

The Government's response

Democratic scrutiny

Independent Review recommendation:

The Democratic Scrutiny Committee should be allowed ten working days (in practice two weeks) to decide whether to hold an inquiry into an EU act. (Page 15)

1. The Government is committed to supporting the work of the Northern Ireland Assembly in examining EU regulatory proposals of relevance to Northern Ireland. This includes through the provision of Explanatory Memoranda to the Assembly's Democratic Scrutiny Committee (DSC), and clarifying the Government's policy position on regulatory proposals as required.
2. The scrutiny process for the Northern Ireland Assembly to consider EU regulations is provided for in law. The DSC can choose to begin an inquiry into a replacement EU act no later than five working days after it is notified by the Government of its relevance to Northern Ireland. The conclusions of any such inquiry must be published by the Committee no later than fifteen working days before the end of the two-month scrutiny period, beginning the date on which an EU regulation is published.
3. The Government supports the Committee by notifying it of proposed and published EU regulations and subsequently supplying Explanatory Memoranda. Both Government and Northern Ireland departments provide supporting evidence to the DSC in response to its inquiries and correspondence, with Northern Ireland departments also doing so in person as relevant. The Government recognises that this work is undertaken at pace by relevant policy teams in Government departments and Northern Ireland departments, when final legal or policy positions have not been reached on the legislation in question.
4. Where the DSC conducts an inquiry into an EU regulation, the Government notes that it has customarily sought the views of stakeholders through its 'CitizenSpace' online portal. The Government has found the feedback that it has published from this process to be valuable and is grateful to the DSC for bringing relevant information from its activities to its attention.
5. Lord Murphy's recommendation proposes that the period within which the Committee may elect to call an inquiry is extended. For its part, the DSC has written to the Government seeking to increase the time available to carry out its functions. The Government also recognises the recommendation by the NI Scrutiny Committee of the House of Lords that the Government should reassess the timeline for the Committee to publish its report no longer than 15 working days before the end of the two-month scrutiny period.

6. Whilst the precise outcomes of these individual recommendations differ, the Government accepts the premise underlying them that the DSC could benefit from greater flexibility in scrutinising EU regulations. The Government is content to afford the DSC greater discretion over the timelines that apply to its work within the existing two month democratic scrutiny period.
7. **The Government accepts the recommendation, and will make necessary changes when parliamentary time allows.**
8. In considering the DSC's legal basis, the Government notes that the House of Lords NI Scrutiny Committee recommended that the DSC become a statutory committee of the Northern Ireland Assembly and that its functions be expanded so it may conduct broader inquiries.
9. It is for the Northern Ireland Assembly to establish statutory committees through its Standing Orders, which are made, amended, or repealed with cross-community support. These committees are formally established under Section 29 of the Northern Ireland Act 1998 and Standing Order 46 of the Assembly deals with the establishment and functions of its statutory committees. Statutory committees cease at the end of an Assembly mandate. The Government will continue to respect that establishing a statutory committee is a function that sits with the Assembly.
10. The DSC's functions are set out in law in Schedule 6B of the NI Act 1998, which reflects the fact that it performs a particular and distinct scrutiny function for the Northern Ireland Assembly. They concern new and replacement EU acts, and other matters connected to that purpose. The DSC has indicated in its representations to the Government that broader issues relating to devolved matters fall to statutory committees linked to the relevant Northern Ireland departments.

Independent Review recommendation:

Additional expert staffing should be made available to advise the Democratic Scrutiny Committee. (Page 15)

11. The Government maintains an ongoing commitment through the Statement of Funding Policy to fund direct costs associated with reaching the required level of compliance with the Government's obligations under the Windsor Framework. The DSC's role in facilitating the scrutiny of EU regulations is provided for in accordance with Article 13(3) of the Windsor Framework and accompanying domestic law, which establishes the Committee.

12. It remains the view of the Government that scrutiny by the DSC of EU regulations forms a 'direct cost' of the Windsor Framework, borne of the text of the treaty and its application in domestic law. The Government therefore continues to provide the Northern Ireland Assembly with commensurate funding to meet this commitment.
13. The Government notes that the DSC has considered this recommendation itself and determined that its existing level of funding and staffing to be adequate at the present time. At the DSC's request, the Government is content to keep these issues under review, in accordance with the Statement of Funding Policy.
14. **Whilst the Committee has indicated it does not require additional staffing at the present time, the Government will consider any future requests in accordance with the Statement of Funding Policy.**

Independent Review recommendation:

There should be more coordination between Whitehall and Belfast in advising the Democratic Scrutiny Committee, and Northern Ireland Civil Servants should be empowered to provide good and appropriate advice. (Page 15)

15. The Government fully recognises and appreciates the work of Northern Ireland departments to consider the policy issues given rise to by regulations proposed for application under the Windsor Framework. The close working of Government and Northern Ireland departments on these issues is an important part of policy development, which in turn also supports DSC scrutiny of EU regulatory proposals.
16. The Government agrees that the Northern Ireland Civil Service should be empowered, as far as possible, to provide appropriate and good advice to the DSC. In cases where Northern Ireland departments do not have direct policy responsibility for an EU regulation, such as where an EU regulation engages excepted and reserved matters, they still can provide valuable perspective on its impacts and the views and concerns of stakeholders. The Government also believes that the success of this process rests on effective engagement between policy teams and good coordination.
17. The Government notes that there are already a number of mechanisms in place to support Whitehall-Belfast coordination, including:
 - a. The process for the drafting and publication of Explanatory Memoranda on EU regulatory proposals, whereby the input of Northern Ireland departments is sought and which serves as an important checkpoint in the policy formulation process;

- b. Regular meetings between line Departments to support joint working on a broad range of policy issues covered by Windsor Framework-relevant regulations, from medicines and agrifood, to manufactured goods; and
 - c. The Cabinet Office-Executive Office Working Group on the Windsor Framework, which was established following the publication of the Safeguarding the Union command paper and convenes ahead of every Specialised and Joint Committee to formulate a UK position.
- 18. All of these mechanisms are supported by a range of policy expertise in Government departments and Northern Ireland departments. However, the Government also believes that more can be reasonably done between the Northern Ireland Assembly, Northern Ireland departments and Government departments to identify EU proposals of potential relevance early on, so that good and appropriate advice can later be provided to the Assembly. The Government has carefully considered the representations from the DSC and the recommendations of the House of Lords NI Scrutiny Committee in this regard.
- 19. The Government will therefore work to develop a ‘triage’ process to identify EU regulatory proposals of interest earlier on, where possible. Operating around key moments in the EU policymaking cycle, including the launch of the Commission Work Programme, the process will also be intended to assist the DSC to flag regulations of particular interest early without prejudice to its scrutiny powers. The Government will work with the Northern Ireland Assembly and the Executive Office to ensure the process is effective and meets their needs. The Government will engage other relevant public authorities in the process.
- 20. The Government believes that the Explanatory Memorandum remains an important, defined part of the policymaking cycle, at which point it sets out its position on the policy and legal issues given rise to by an EU proposal or regulation. For these reasons, the triage process will operate in addition to the provision of Explanatory Memoranda by Government departments and any other procedures followed by Northern Ireland departments. It will seek to ensure that policy development is undertaken upstream whilst also respecting the role of Ministers in determining policy for Government and Northern Ireland departments, and the Government’s legal position.
- 21. This process will be designed to ensure that the relevant public authorities are capable of providing a clearer analysis of EU regulatory proposals and more readily responding to topical questions. It will ensure that, with regard to excepted or reserved policy matters, the Government can more readily provide appropriate supporting information and ensure that the Northern Ireland Civil Service is equipped with it, for the benefit of the DSC.
- 22. **The Government accepts the recommendation and will establish new processes to deliver this.**

Independent Review recommendations:

There should be additional capacity and support from the UK Government for the Northern Ireland Civil Service and the Democratic Scrutiny Committee itself to facilitate access to timely and relevant information, better use of the Executive's office in Brussels, and expanded engagement with Northern Ireland stakeholders. (Page 15)

Further Northern Ireland Civil Service staff should be seconded or added to the Northern Ireland Executive Office in Brussels, especially to deal with new EU regulations. (Page 16)

23. The Government agrees that the timely consideration of EU proposals is important. We value the work of the DSC and Northern Ireland departments with a policy interest in this regard and are clear that the information that comes from engaging both adds value as the Government considers its approach to EU regulatory files. The Government continues to encourage early consideration of regulatory proposals from the EU by the DSC and Northern Ireland departments.
24. The issues raised in this recommendation are broad and ultimately relate to how the DSC, Government and Northern Ireland departments work together to deliver good outcomes for Northern Ireland. The House of Lords NI Scrutiny Committee similarly highlights that this engagement is important to avoiding or mitigating detrimental impacts.
25. Building on the new 'triage' mechanism to support coordination between the Government and Northern Ireland departments on relevant EU legislation, the Government will put in place a new set of written policy commitments to Northern Ireland departments.
26. These commitments will set out how the Government will support the engagement of Northern Ireland departments with EU legislation of relevance, as well as suggesting how Northern Ireland departments can support the Government's consideration of EU files at an early stage. This will include where public authorities might promote to stakeholders relevant opportunities to respond to pre-legislative consultation activity.
27. The commitments will also set out timelines and processes by which Northern Ireland departments will be able to secure additional relevant information from the Government on the effects of EU legislation and its policy position, in addition to those for Explanatory Memoranda. This may include relevant information relating to excepted and reserved matters such as in instances where the DSC is scrutinising those elements of a proposed or published EU act. The Government agrees that equipping Northern Ireland departments with this information in a timely manner, where it is available, is important to supporting engagement on EU regulations of relevance and with the DSC.

28. It is for Northern Ireland departments to determine the appropriate level of resourcing to fulfil their functions overall. The Government will continue to provide funding for direct costs that they incur associated with implementing the Windsor Framework in line with the Statement of Funding Policy, which is then provided on a ring-fenced basis. The Government also continues to keep these under review alongside the Northern Ireland Department of Finance. Costs outside this commitment within devolved areas, including those of a discretionary nature, are for Northern Ireland departments to determine whether to fund themselves. It is a requirement of public authorities to ensure they implement and observe the law and international obligations whilst operating within their funding settlements.
29. The Government acknowledges that the Office of the Northern Ireland Executive in Brussels (ONIEB) provides important perspective to the EU institutions and organisations in Brussels, and facilitates vital engagement with them. Whilst the prioritisation of ONIEB's work quite properly sits at the discretion of the Executive, including the funding of secondment opportunities, the Government believes that proactive work supported by the Office in providing that perspective is helpful.
30. ONIEB customarily works closely with the UK Mission to the EU as well as directly with relevant Northern Ireland departments and Government departments. This close working has the Government's full encouragement. In accordance with its funding commitments, the Government is evaluating whether there is a direct cost incurred through ONIEB's role providing technical input on the development of regulatory proposals and advising Northern Ireland departments on how to give effect to the UK's international obligations under the Windsor Framework.
31. **The Government will take the recommendation forward in line with the commitments contained within the Statement of Funding Policy.**

Independent Review recommendation:

The UK Government should continue to work transparently with all Northern Ireland parties regarding the functioning of the Stormont Brake and related mechanisms, acknowledging and addressing the impacts of EU legislation on Northern Ireland. (Page 16)

32. The scrutiny mechanisms set out in the Windsor Framework are subject to legal requirements, which are provided for in both the Framework and domestic legislation. The Government will always abide by its legal obligations and will make case by case judgements based on the facts and evidence available to it when considering the opportunities and impacts that particular EU legislation may present for Northern Ireland.
33. The value of the democratic scrutiny mechanisms is evident in their capacity to bring about change in response to tangible concerns expressed by Northern Ireland's elected representatives.

34. For example, we worked closely with the European Commission to ensure concerns raised about EU proposals to ban mercury dental fillings were heard and addressed. This resulted in a 10-year extension to implement the phase-out of dental amalgam in Northern Ireland. The process demonstrated how real issues affecting everyday life in Northern Ireland could be addressed as part of the democratic scrutiny process.
35. Similarly, the Government has taken forward consultation activity on a range of domestic policy issues to design regulation that is effective in supporting trade across the UK internal market. This includes a recent consultation on the labelling of chemicals, which was brought forward as a direct result of representations from the Northern Ireland Assembly. The Government is actively considering views on applying the same vehicular type approval standards across the whole UK market.
36. **The Government accepts the recommendation and remains committed to working transparently with all Northern Ireland parties regarding the functioning of the Stormont Brake and related mechanisms.**

Engagement

Independent Review recommendation:

The UK Government should look to broaden its inclusion of stakeholders into the meetings of the various UK-EU fora. (Page 17)

37. The institutional architecture around the Windsor Framework is designed to facilitate its smooth implementation and the input of stakeholders into that process. This has resulted in a number of different forums with each serving a different purpose and their membership reflects this need.
38. For instance, the UK meets with the EU in the Joint Committee at Ministerial level, together with the First Minister and deputy First Minister of Northern Ireland. The First Minister and deputy First Minister are invited to speak at every meeting of the Joint Committee on the Windsor Framework item, and a similar process is followed for official-level meetings. Whilst these fora operate confidentially in accordance with the Withdrawal Agreement, the Windsor Framework also facilitates specific engagement with stakeholders. This includes UK/EU joint engagement every quarter with business and civic representatives, and the engagement of Ministers including the Secretary of State for Northern Ireland and the Minister for EU Relations with many of the participant organisations.
39. However, the Government also recognises that more could be done to improve and formalise the representation in the Windsor Framework fora for joint stakeholder engagement. This is highlighted by the House of Lords NI Scrutiny Committee. Work is already underway to achieve this aim, with the establishment of a new Northern Ireland Business Stakeholders Group on the Windsor Framework (NIBSG). Following an open application process, the NIBSG has expanded the representation of a number of key sectors including the horticultural trade and the haulage sector.
40. The NIBSG had its first meeting with UK and EU officials on 2 December and provides a direct channel for input into the UK-EU fora for stakeholders. This engagement will be formally undertaken on a quarterly basis with senior officials, with informal engagement expected between the meetings on relevant issues. The Government believes that these steps will help ensure useful input from stakeholders, as emphasised by the House of Lords NI Scrutiny Committee.
41. A similar group for engagement with civil society organisations is supported by Queen's University Belfast and includes a range of those stakeholders, including those in the equality and human rights sector as well as those who play a role in supporting North-South cooperation.

42. The Government will continue to facilitate routine in-person engagement with those business and civic organisations, including through the work and support of the Cabinet Office and the UK Mission to the EU. NIO Ministers and the Minister for EU Relations continue to engage with relevant stakeholders as a matter of routine. The Minister for EU Relations met most recently with a range of those organisations in Belfast in November 2025, where he discussed the Government's work on the Windsor Framework's implementation and to secure an SPS agreement with the EU.
43. More broadly, the Government understands that there could also be better join-up across sectoral engagement being conducted by Government departments and Northern Ireland departments, where this may touch on the Windsor Framework. A running theme in the Independent Review and reports from the House of Lords NI Scrutiny Committee and the report of the Federation of Small Businesses is that there is a lack of clarity on who to approach. Addressing these issues will also support the aim of conducting meaningful engagement.
44. The Government will therefore ensure more consistent representation of Government departments and Northern Ireland departments across the various fora that exist, to ensure that concerns relating to the Windsor Framework are acted upon more swiftly and directly. We will undertake a mapping exercise between the Cabinet Office and Executive Office to ensure there is appropriate representation going forward. The Government will act to simplify its fora for engagement where it is sensible to do so.
45. **The Government accepts the recommendation and is acting on it, including with the establishment of a new NI Business Stakeholders Group.**

Independent Review recommendation:

Businesses in Northern Ireland and Great Britain should be constantly engaged about both progress and timelines for any future UK-EU SPS agreement. (Page 19)

46. The Government welcomes the interest and support of a broad range of supermarket and industry bodies in taking forward a UK-EU SPS agreement swiftly. This includes ASDA, M&S Food, the Horticultural Trades Association, the FSB, CBI, Logistics UK, NI Retail Consortium, Iceland, Ulster Farmers Union and the British Poultry Council.
47. The Government will also directly engage the NIBSG and civil society stakeholders on the progress and timelines for a future UK-EU SPS agreement.
48. Looking beyond Northern Ireland, the Government will continue to engage with stakeholders interested in the future agreement through other relevant channels including the Domestic Advisory Group (DAG).
49. **The Government accepts the recommendation.**

Support and guidance for businesses

Independent Review recommendations:

The UK Government should work to make Windsor Framework related guidance accessible in a single “all-in-one service” and do more to signpost businesses, especially small to medium-sized businesses, towards this support. (Page 21)

50. Northern Ireland is one of the fastest growing regions in the UK. The Government firmly believes that dual-market access is a unique trading advantage that can attract further investment. Businesses are actively taking up the range of facilitations under the Windsor Framework, with over 15,000 businesses authorised to move their goods using them, and 1,200 for agrifood and plants.
51. It is important for Northern Ireland’s growth that businesses and investors are clear about the arrangements that apply and how to access the Windsor Framework’s benefits. The Government is committed to ensuring that businesses are clear on how they can supply the Northern Ireland market and that Northern Ireland is able to capitalise on the benefits of dual market access to the fullest extent, both now and in the future.
52. The need for this clarity has been set out to the Government by a broad range of bodies, including the Independent Monitoring Panel and Intertrade UK. We also note the recommendations on this matter from the Federation of Small Businesses.
53. The Government will seek to address these issues comprehensively through answering the call from business for an enhanced ‘one stop shop’ facility for Windsor Framework guidance and support. This service will go beyond what is available on GOV.UK and help guide businesses through trading across the full breadth of the UK market and on how they can benefit from Northern Ireland’s dual market access. It will be backed by the £16.6 million funding package that was announced by the Chancellor of the Exchequer in the November 2025 Budget.
54. The funding announced at the Budget will be delivered from the next financial year and the Government will work with stakeholders to develop and enhance its support offer through this service at pace.
55. Consistent with the recommendation of the Independent Review, this service will seek to make it far easier for small and medium enterprises (SMEs) to understand and comply with the relevant rules and facilitations, in the context of the Windsor Framework’s implementation by the Government. The service will be supported by an online goods advisor that will seek to use generative AI capabilities to summarise the relevant rules for businesses to move their goods.

56. As part of this service, a ‘business concierge’ online portal will aim to guide businesses through the steps they need to trade and provide tailored support. When new guidance is in place, the portal will seek to automatically notify registered businesses on changes to rules of relevance to them, consistent with the recommendation from the Independent Monitoring Panel on improved communications around regulatory changes.
57. The Government recognises that further support may be required for complex cases, and will seek to establish a new, second-line Northern Ireland Trade Resolution Centre as part of the service. This will help to provide a point of contact to resolve complex, interlocking issues, acting as a link between public authorities. In this way, these arrangements will tie together neatly with other elements of the Government’s Windsor Framework support offer including the next phase of the Trader Support Service (TSS).
58. The Government is committed to ensuring this service is effective when launched and is fit to meet the needs of a broad range of users. The Government will seek to engage with a broad range of business stakeholders and experts, including Intertrade UK and representative organisations in the private and third sectors in the aim of ensuring that the Government’s enhanced ‘one stop shop’ offer works well for them.
59. **The Government accepts the recommendation and will answer the call from business for an enhanced ‘one stop shop’ service, to begin operation within the next Financial Year.**
60. For SMEs based in Great Britain, the Government does recognise there may be a particular challenge to overcome where a company needs to comply with certain product safety rules and lacks a physical presence in Northern Ireland. The Government will explore whether a scheme could be established to support affected businesses to trade with Northern Ireland under those rules. The Government will work with Northern Ireland departments in doing so.
61. The Government also notes the suggestion from some stakeholders that a component of the central support service could include a more detailed repository of applicable EU regulations. It is the view of the Government that providing such a service in duplicate to other, existing online services including those offered by the EU is unlikely to afford the same impact or value as delivering an enhanced, SME-focused ‘one stop shop’ service with the funding available.

Independent Review recommendation:

Both the UK Government and Northern Ireland Executive should continue to emphasise and publicise the commercial benefits of dual-market access. (Page 22)

62. In addition to the benefits that the enhanced ‘one stop shop’ offering will deliver, the Government will ensure its international trade network is effectively prepared to promote how prospective investors can take advantage of NI's market access. Where investors have specific requirements, the Department for Business and Trade will work across the UK Government and with relevant partners such as Invest NI to ensure that sector specific information is provided promptly. This will include working with the ‘one stop shop’ facility.
63. **The Government accepts the recommendation.**

Independent Review recommendation:

The UK Government should continue to support both the Independent Monitoring Panel (IMP) and Intertrade UK to the fullest possible extent to assist them in their stated purposes. (Page 25)

64. The Government is committed to continuing to support the Independent Monitoring Panel and Intertrade UK to the fullest possible extent. As part of the measures announced at the Budget, the Government will deliver over £2 million in funding for Intertrade UK over the next three years. This will support a targeted programme to promote trade and investment for Northern Ireland within the UK internal market, and take forward a set of events that will support businesses on how they may do so successfully. The programming will complement the Government’s ‘one stop shop’ offering.
65. The Government will continue to provide both groups with the required administrative and secretarial support in order for them to fulfil their Terms of Reference. The Panel will continue to receive access to the relevant statistical and analytical information to monitor the Internal Market Guarantee.
66. **The Government accepts the recommendation and, in addition to the existing arrangements to support both organisations, will deliver over £2 million in funding for Intertrade UK over the next three years.**
67. Whilst the Government has received some representations, including from the House of Lords NI Scrutiny Committee, on how these bodies should operate, the Government would emphasise that these matters are quite properly for both bodies to consider in the first instance.
68. The Government will take forward the relevant Treasury processes as a next step for all of the Autumn Budget 2025 measures set out in this section.

Goods movements

Independent Review recommendation:

The UK Government should look at all possibilities to reduce frictions for logistics and haulage businesses, especially any solution that might reduce checks such as a “trusted haulier” scheme. The Government should continue to monitor the effectiveness of its new customs arrangements against the experiences of logistics businesses. (Page 22)

69. The Government is committed to ensuring that Northern Ireland’s trading arrangements respect its unique circumstances and its place in the United Kingdom, alongside avoiding a hard border on the island of Ireland. We recognise that haulage companies are at the forefront of moving goods across the UK internal market and are grateful for the essential service that they provide, including in critical supply chains such as food and medicines.
70. The Government will continue to look at how we can improve these arrangements and address challenges, in dialogue with businesses, including haulage firms, while delivering on our international commitments. HMRC has had extensive engagement with hauliers to support their readiness for the new arrangements under the Windsor Framework and the implementation of Import Control System 2 (ICS2).
71. Since last year’s democratic consent motion, the Government has put in place durable arrangements for freight and parcels movements. These give consumers the certainty that their parcels are not subject to customs declarations or duty, as a result of the UK Carrier Scheme. We have also introduced a range of schemes to support businesses by removing unnecessary checks and paperwork, which would not have been possible under the old Northern Ireland Protocol before the Windsor Framework was agreed and given effect by the UK and EU.
72. We are continuing to make progress on smoothing the flow of goods. On 3 December, we announced with the EU that SPS identity checks on retail goods would now be reduced from 10% to 8%. This followed a positive trajectory on the labelling of products as ‘not for EU’ and will lead to a smoother flow for retail goods moving to Northern Ireland. We are also looking at how we expand the use of existing options to support the logistics industry, such as through transit, where the UK is a member of the Common Transit Convention that allows traders to delay completing requirements until they end their transit movement.
73. Reports from the Federation of Small Businesses and the Independent Monitoring Panel also highlighted how the TSS could better meet the needs of small businesses. This service is a core part of the Government’s support to businesses trading within the UK internal market, with an 89% share of all GB-NI movement declarations in 2024.

74. The Government has completed the procurement for its next phase for an initial period of at least five years from 2026, and will have these recommendations in mind now that the procurement has concluded. The Government will also ensure that the arrangements for its enhanced 'one stop shop' business support offering integrate well with the TSS.
75. **The Government accepts the recommendation and will look at all possibilities to reduce frictions for logistics and haulage businesses on an ongoing basis, continuing to monitor the effectiveness of the available facilitations.**

Independent Review recommendation:

The Duty Reimbursement Scheme should be revisited by the UK Government to assess if any changes may be made to expedite reimbursement. (Page 20)

76. The Duty Reimbursement Scheme is available to traders where duty is chargeable on goods being moved to Northern Ireland and there is proof that goods remain outside the EU. Where duty is payable, businesses can also secure a waiver under the Customs Duty Waiver Scheme up to a €300,000 rolling three-year limit for most businesses.
77. Businesses may otherwise claim on the Duty Reimbursement Scheme if those goods can be established to remain outside of the EU. HMRC has engaged extensively with businesses to help them make full use of the Scheme, which has streamlined the process and reduced both administrative burdens and processing times. As a result, there has been a substantial increase in the number of claims submitted and repaid. In 2025 alone, the volume of claims paid is already over five times higher than the total between the Scheme's inception and the end of 2024.
78. Whilst HMRC analysis has shown that the average processing time of a claim is 16 days, the Government fully recognises that some find it difficult to provide the necessary evidence. This is corroborated by the findings of both the Independent Monitoring Panel and the recommendations of Intertrade UK to the Government.
79. The Government is therefore actively preparing improvements to the Scheme. These improvements will be aimed at addressing concerns arising from businesses moving certain types of goods, and easing the financial impacts of claiming where evidence of the final destination of goods takes time to materialise. The Government is clear that the improvements will need to safeguard Northern Ireland's access to the EU market alongside the UK market.
80. **The Government accepts the recommendation, and will announce more details in due course.**

Medicines

Independent Review recommendations:

The UK Government should continue to do everything in its ability to guarantee a reliable source of veterinary medicines within Northern Ireland. (Page 23)

The UK Government should continue to work closely with stakeholders and industry to ensure that divergent UK and EU regimes do not impact on the availability of human medicines. (Page 23)

81. The Windsor Framework secures the long-term stability of human medicines supply to Northern Ireland, ensuring that human medicines will be available in the same packaging across the UK.
82. The UK-wide arrangements for medicines came into effect on 1 January 2025. This was a smooth transition, where we had engaged with industry over eighteen months to ensure that this UK-wide solution delivers these improvements on time and without impacting supply. As a result of the Windsor Framework arrangements on human medicines, around 2,900 medicines are now available in Northern Ireland which may otherwise have only been obtained in Great Britain.
83. The Government is equally committed to securing and maintaining the availability of veterinary medicines within Northern Ireland when rules on the distribution of medicines apply fully from 1 January 2026. We therefore continue to work with industry to ensure that Northern Ireland has access to the veterinary medicines it needs.
84. The vast majority of veterinary medicines will continue to be supplied, as many businesses have already made or are planning to make the necessary changes in order to supply Northern Ireland. The Government has also engaged extensively with industry including on the issue of online sales and is aware of multiple companies that are either already established or planning to launch online sales platforms in Northern Ireland. We therefore expect medicines to remain available through online channels in Northern Ireland.
85. We therefore expect the vast majority of veterinary medicines that are currently sold in Northern Ireland to continue to be supplied. Where there are discontinuations, these typically have market-led alternatives. For the handful of products for which discontinuation may cause adverse impacts, we are taking steps to address the risks. Our present expectation is that there will be very limited disruption, with fewer than 20 products due to face discontinuation that may result in significant adverse impacts if not addressed by our schemes.

86. In order to address those risks and to build resilience, the Government has announced two new schemes - the Veterinary Medicines Internal Market Scheme (VMIMS) and the Veterinary Medicines Health Situation Scheme (VMHSS) - that will come into effect from 1 January 2026.
87. The VMIMS allows vets to obtain products from Great Britain without any additional paperwork, where this is needed in their clinical judgment, building on the processes under the veterinary medicines 'cascade'. The VMHSS allows for certain products to be temporarily authorised if the situation of animal or public health so requires. It is currently assessed that no products need to be included in the VMHSS, but the Government will continue to monitor the situation at this stage, including through stakeholder feedback, to assess whether products need to be added to this list.
88. This is significant progress that has been made since the start of 2022, at which point it was estimated that more than half of product lines could be at risk. This progress has been achieved through intensive and constructive engagement with a range of stakeholders including industry, Northern Ireland and European counterparts and the Veterinary Medicines Working Group.
89. In the run up to the end of the year, the Government will continue to provide support to the full breadth of the veterinary medicines sector, including pharmaceutical companies, vets, Suitably Qualified Persons, and farming businesses. This support has to date included the publication of extensive guidance and webinars, in-person and virtual engagement at official level, and the ministerially-chaired Veterinary Medicines Working Group.
90. The Government has been clear with manufacturers on the need to ensure that farmers, vets, Suitably Qualified Persons, animal owners and others involved in the care of animals have clarity on their intentions. It is also fully committed to remaining vigilant on these issues as new arrangements come into effect. We have established a coordination group, which will bring together industry and senior officials from both the UK Government and Northern Ireland Executive to meet regularly in the early months of 2026 to monitor the working of new arrangements and to facilitate early identification of any problems.
91. **The Government accepts these recommendations. We remain fully committed to working closely with stakeholders and industry to ensure the stable supply of human and veterinary medicines to Northern Ireland.**

Rights

Independent Review recommendation:

The UK Government and the Northern Ireland Executive should have due regard to Article 2 of the Windsor Framework when drafting legislation and monitor all relevant EU legislation in this respect. (Page 27)

92. The protection of rights forms an important component of the Good Friday Agreement, to which the Government is steadfastly committed. These issues were an important component in the development of the post-Brexit arrangements for Northern Ireland. The protection of rights from diminution in Northern Ireland as a result of Brexit was therefore provided for in Article 2 of the Windsor Framework.
93. The report of the Independent Review notes that the democratic consent vote held in the Northern Ireland Assembly in December 2024 related to Northern Ireland's trading arrangements and the provision made for them under Articles 5 to 10 of the Windsor Framework.
94. Given the importance of these protections, the Government would nevertheless wish to emphasise in this response its firm commitment to Article 2 and the protection of the rights, safeguards and equality of opportunity as set out in the relevant chapter of the Good Friday Agreement.
95. In the time since the democratic consent vote was held in the Northern Ireland Assembly, the Government has taken forward changes to the Guide to Making Legislation to advise Departments to account for Article 2 where relevant to legislative policy development. The Northern Ireland Office and Cabinet Office continues to provide support and guidance to line Departments in this regard, as they develop policy.
96. The Government is also clear about the importance of maintaining a clear human rights framework in Northern Ireland and across the UK. This has guided the Government's approach to appealing the Dillon case to the Supreme Court on Article 2 grounds. The Government hopes that the points of law raised by recent judgments will be clarified through onward appeal.
97. The Government remains committed to working closely with the Northern Ireland Executive on these issues, and to monitoring relevant legislative and policy developments in the interests of protecting rights across the UK.
98. **The Government notes that Article 2 of the Windsor Framework is separate to Northern Ireland's trading arrangements, but for reasons of clarity is content to accept the recommendation.**

Conclusion and next steps

99. The Government has set out in this response to the Independent Review our intention to take action in response to the issues raised by Lord Murphy and stakeholders. We are clear in our commitment to ensuring that these arrangements command the broadest support within the community in Northern Ireland, and want to see it remain a high-growth region of the UK that thrives and benefits from its unique access to two markets.
100. We are also clear that, with this opportunity, there have been challenges. When challenges arise we will work closely with businesses, civic society organisations, and our partners in the Northern Ireland Executive and the European Union to resolve them with practical, durable solutions that offer the most certainty to traders and consumers.
101. The Government's commitment to action is evident in a range of policy areas. From the new freight and parcels arrangements, to ensuring a stable supply of both human and veterinary medicines, to responding to specific concerns from the Northern Ireland Assembly and industry where those have arisen, we have shown we have delivered progress on the issues raised.
102. The Government will continue to work hard to implement the new commitments and actions outlined in this response. That is particularly the case with the introduction of a support offering from the Government that will answer the call from businesses for an enhanced 'one stop shop' to advise them on trading across the UK internal market, and to support those in Northern Ireland to take advantage of their dual market access.
103. Looking ahead, the Government's approach to building a new strategic partnership with the EU stands to benefit Northern Ireland. We are committed to swiftly taking forward an agreement with the EU that will smooth the flow of agrifood and plants, reduce costs for businesses and increase consumer choice in Northern Ireland. We will also remain focused on smoothing flows of goods where we can, within the arrangements that apply now, with an eye to the new and beneficial arrangements that we are seeking to obtain in future.
104. The Government remains committed to working with a wide range of stakeholders as we move forward, including those whose suggestions and feedback have been considered very carefully in this response.

Annex: Summary of response to recommendations

Independent Review recommendation:

The Democratic Scrutiny Committee should be allowed ten working days (in practice two weeks) to decide whether to hold an inquiry into an EU act. (Page 15)

1. **The Government accepts the recommendation, and will make necessary changes when parliamentary time allows.**

Independent Review recommendation:

Additional expert staffing should be made available to advise the Democratic Scrutiny Committee. (Page 15)

2. **Whilst the Committee has indicated it does not require additional staffing at the present time, the Government will consider any future requests in accordance with the Statement of Funding Policy.**

Independent Review recommendation:

There should be more coordination between Whitehall and Belfast in advising the Democratic Scrutiny Committee, and Northern Ireland Civil Servants should be empowered to provide good and appropriate advice. (Page 15)

3. **The Government accepts the recommendation and will establish new processes to deliver this.**

Independent Review recommendations:

There should be additional capacity and support from the UK Government for the Northern Ireland Civil Service and the Democratic Scrutiny Committee itself to facilitate access to timely and relevant information, better use of the Executive's office in Brussels, and expanded engagement with Northern Ireland stakeholders. (Page 15)

Further Northern Ireland Civil Service staff should be seconded or added to the Northern Ireland Executive Office in Brussels, especially to deal with new EU regulations. (Page 16)

4. **The Government will take the recommendation forward in line with the commitments contained within the Statement of Funding Policy.**

Independent Review recommendation:

The UK Government should continue to work transparently with all Northern Ireland parties regarding the functioning of the Stormont Brake and related mechanisms, acknowledging and addressing the impacts of EU legislation on Northern Ireland. (Page 16)

- 5. The Government accepts the recommendation and remains committed to working transparently with all Northern Ireland parties regarding the functioning of the Stormont Brake and related mechanisms.**

Independent Review recommendation:

The UK Government should look to broaden its inclusion of stakeholders into the meetings of the various UK-EU fora. (Page 17)

- 6. The Government accepts the recommendation and is acting on it, including with the establishment of a new NI Business Stakeholders Group.**

Independent Review recommendation:

Businesses in Northern Ireland and Great Britain should be constantly engaged about both progress and timelines for any future UK-EU SPS agreement. (Page 19)

- 7. The Government accepts the recommendation.**

Independent Review recommendation:

The UK Government should work to make Windsor Framework related guidance accessible in a single “all-in-one service” and do more to signpost businesses, especially small to medium-sized businesses, towards this support. (Page 21)

- 8. The Government accepts the recommendation and will answer the call from business for an enhanced ‘one stop shop’ service, to begin operation within the next Financial Year.**

Independent Review recommendation:

Both the UK Government and Northern Ireland Executive should continue to emphasise and publicise the commercial benefits of dual-market access. (Page 22)

- 9. The Government accepts the recommendation.**

Independent Review recommendation:

The UK Government should continue to support both the Independent Monitoring Panel (IMP) and Intertrade UK to the fullest possible extent to assist them in their stated purposes. (Page 25)

- 10. The Government accepts the recommendation and, in addition to the existing arrangements to support both organisations, will deliver over £2 million in funding for Intertrade UK over the next three years.**

Independent Review recommendation:

The UK Government should look at all possibilities to reduce frictions for logistics and haulage businesses, especially any solution that might reduce checks such as a “trusted haulier” scheme. The Government should continue to monitor the effectiveness of its new customs arrangements against the experiences of logistics businesses. (Page 22)

- 11. The Government accepts the recommendation and will look at all possibilities to reduce frictions for logistics and haulage businesses on an ongoing basis, continuing to monitor the effectiveness of the available facilitations.**

Independent Review recommendations:

The Duty Reimbursement Scheme should be revisited by the UK Government to assess if any changes may be made to expedite reimbursement. (Page 20)

- 12. The Government accepts the recommendation, and will announce more details in due course.**

Independent Review recommendations:

The UK Government should continue to do everything in its ability to guarantee a reliable source of veterinary medicines within Northern Ireland. (Page 23)

The UK Government should continue to work closely with stakeholders and industry to ensure that divergent UK and EU regimes do not impact on the availability of human medicines. (Page 23)

- 13. The Government accepts these recommendations. We remain fully committed to working closely with stakeholders and industry to ensure the stable supply of human and veterinary medicines to Northern Ireland.**

Independent Review recommendation:

The UK Government and the Northern Ireland Executive should have due regard to Article 2 of the Windsor Framework when drafting legislation and monitor all relevant EU legislation in this respect. (Page 27)

14. **The Government notes that Article 2 of the Windsor Framework is separate to Northern Ireland’s trading arrangements, but for reasons of clarity is content to accept the recommendation.**