EUROPEAN
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ANNEX

**ANNEX**

***to the***

**Proposal for the COUNCIL DECISION**

**establishing the position to be taken on behalf of the European Union in the Joint Committee established by the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community as regards a joint declaration on the application of Article 5 of the Windsor Framework**

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JOINT DECLARATION
OF THE UNION AND THE UNITED KINGDOM
IN THE JOINT COMMITTEE ESTABLISHED BY THE AGREEMENT
ON THE WITHDRAWAL OF THE UNITED KINGDOM OF GREAT BRITAIN
AND NORTHERN IRELAND FROM THE EUROPEAN UNION
AND THE EUROPEAN ATOMIC ENERGY COMMUNITY

of … 2026

on the application of Article 5 of the Windsor Framework[1]

Article 5(1) of the Windsor Framework provides, firstly, that no customs duties shall be payable for a good brought by direct transport into Northern Ireland from another part of the United Kingdom and which is not at risk of subsequently being moved to the Union, whether by itself or forming part of another good following processing, and secondly, that the customs duties in respect of a good brought by direct transport into Northern Ireland other than from the Union or from another part of the United Kingdom and which is not at risk of subsequently being moved to the Union, whether by itself or forming part of another good following processing, shall be the duties applicable in the United Kingdom.

That provision thus pursues the objective of ensuring that no good which is brought by direct transport into Northern Ireland and which is not at risk of subsequently being moved to the Union, whether by itself or forming part of another good following processing, should be subject to any financial charges laid down by Union customs law that are directly related to the release for free circulation of such good in Northern Ireland.

In this context, and in line with the Parties' WTO obligations, Article 5(1) of the Windsor Framework should be understood as also applying to a handling fee established by Union law to cover the costs of the services provided for handling a request for release of goods sold in a distance sale for free circulation, in particular by checking the data provided, carrying out risk analysis, performing documentary and physical controls when needed.

Article 5(6) of the Windsor Framework provides that where customs duties are levied by the United Kingdom in accordance with the relevant Union customs legislation, these duties are not remitted to the Union. That provision thus pursues the objective of ensuring that the proceeds of financial charges laid down by Union customs law that are directly related to the release for free circulation of goods in Northern Ireland remain with the United Kingdom. In this context, Article 5(6) of the Windsor Framework should be understood as also applying in its entirety to the proceeds of a handling fee of the nature referred to in the previous paragraph.

[1] See Joint Declaration No 1/2023.