

WINDSOR FRAMEWORK INDEPENDENT MONITORING PANEL

**Report on the first reporting period for the UK Internal Market
Guarantee (1 January - 30 June 2025)**

**Presented to the Secretary of State for Northern Ireland and the
Minister for the Cabinet Office**

5 November 2025

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Foreword

The Windsor Framework Independent Monitoring Panel (IMP) was established on the basis of a commitment made within the [Safeguarding the Union](#) Command Paper published by the UK Government in January 2024¹. The Command Paper outlined arrangements for the provision of a UK Internal Market system for goods that will remain in the United Kingdom or are otherwise of no risk to the EU.

To protect historic trade flows between Great Britain and Northern Ireland, the UK Government made a further commitment to set out a new long-term, permanent UK Internal Market Guarantee (the 'Guarantee'). The Guarantee undertakes that "more than 80% of all freight movements from Great Britain to Northern Ireland will be treated as 'not at risk' of moving onwards to the EU, and therefore moving within the UK internal market and customs territory"².

The Panel was envisaged by the UK Government to provide independent assurance and scrutiny over the extent to which goods transported by means of freight were moving from Great Britain to Northern Ireland within the UK internal market system. The Panel was to be given full access to UK Government data to assess if the Guarantee is being met and provide independent reporting.

The Panel is charged in its Terms of Reference at [Annex A](#) with monitoring this Guarantee in six-monthly reporting periods and providing conclusions and recommendations to the UK Government following the end of each reporting period. These conclusions may consider whether the arrangements giving effect to the Windsor Framework are operating in a manner that minimises burdens; the extent to which the available flexibilities under the Windsor Framework are maximised by the UK Government; and if the UK Government is maximising competitiveness and opportunities for Northern Ireland businesses within the context of the Windsor Framework. This is in addition to the view that the Panel reaches on the performance of the Guarantee itself.

The first reporting period for the Guarantee ran from 1 January through to the 30 June 2025, with this report covering that first period. The Guarantee period spanned some considerable milestones in the implementation of the Windsor Framework, most notably in the form of a new set of freight and parcels facilitations, enforcement of existing business to business parcel requirements, and new set of 'not for EU' labelling requirements for businesses. It also followed the first periodic consent vote on the Windsor Framework arrangements being held in the Northern Ireland Assembly, which the Panel notes passed with a simple majority in December 2024 and therefore without cross-community consent.

¹ [Safeguarding the Union](#) (January 2024), HM Government, CP 1021

² [Safeguarding the Union](#) (January 2024), HM Government, CP 1021, p.29

Whilst the majority of our work in this first reporting period, focussed on gathering and testing the relevant data, we also elected to conduct a range of engagements with business representative organisations and certain public bodies to understand how the Windsor Framework facilitations are operating for them. The Panel also engaged with Lord Murphy as he took forward the Independent Review of the Windsor Framework, and Intertrade UK, which began its work on promoting trade within the UK internal market. The Panel would like to thank the range of stakeholders that gave these issues consideration in the course of the first reporting period. We will continue and be open to engage with any stakeholders as our work progresses.

The Panel notes that the Windsor Framework remains a sensitive matter in Northern Ireland's politics, and that there remain differing views on how Northern Ireland's post-Brexit trading arrangements should operate. The Panel would hope that the UK Government will give due consideration to the recent Independent Review's conclusions and recommendations noting the contribution that the Panel itself has made to that process.

In the course of this reporting period, the Secretary of State for Environment, Food and Rural Affairs invited the Panel to undertake a statutory role on advising whether a 'not for EU' requirement should apply to specified product lines across the UK on a compulsory basis, should a risk of product delisting materialise. The Panel accepted this role and when commissioned will be able to consider these issues in line with the law and separate to the Guarantee.

The Panel will communicate the conclusions and recommendations within this report for the consideration of the Secretary of State for Northern Ireland and the Minister for the Cabinet Office, and relevant Government Departments and public authorities. The Panel looks forward to continuing to work on these issues, and will do so all the whilst continuing to listen to the voices of business and trade stakeholders, as we now progress into the second reporting period for the Guarantee.



Alastair Hamilton CBE
(Chair)



Dr Anna Jerzewska



Aidan Reilly

Independent Monitoring Panel - Objectives

Background

To meet the Independent Monitoring Panel's objectives, as set out within the *Safeguarding the Union* command paper, and UK Government appointment standards, on their appointment the Panel agreed to adhere to a Terms of Reference found at [Annex A](#). Panel members were appointed on 19 September 2024 for a period of 24 months with the possibility of an extension subject to Ministerial agreement.

Panel remit

- In line with these Terms of Reference, the Panel's key objectives can be summarised as reporting to the UK Government on a six-monthly basis on the following:
 - the activities of public authorities delivering the operational activity to give effect to the Windsor Framework;
 - the performance of the Guarantee as set out in the Command Paper; and
 - how the Government's wider ambitions on improving UK-EU trade could support smooth flows of trade within the UK internal market.
- On 24 February 2025, the Secretary of State for Northern Ireland gave notice³ to the Panel for considering the performance of the Guarantee and Windsor Framework operational activity undertaken by public authorities in the prior six months.
- Building on commitments set out within *Safeguarding the Union*, the UK Government has also asked the Panel to consider the UK-EU trade relationship, and how these priorities can support the United Kingdom's internal market. In doing this, the Panel can suggest practical solutions to unnecessary trade barriers, identify areas for greater interoperability between the UK and EU regulatory frameworks, and advise the UK Government on longer-term regulatory trends where UK-EU divergence might negatively impact the internal UK market.
- When reporting on the Guarantee, the Panel can consider the extent that the unique circumstances and economic rights of Northern Ireland are upheld and if activity protects the UK internal market. This includes assessing if Windsor Framework operations are implemented with pragmatism and flexibility to minimise business burdens and maximise opportunities for Northern Ireland.

³ Written Statement UIN HCWS463 (24 February 2025) - <https://questions-statements.parliament.uk/written-statements/detail/2025-02-24/hcws463>

- If the Guarantee has not been met, the Panel will assess against these considerations whether this has been of detriment to the UK internal market movement of goods. If this is the case, the Panel will provide practical recommendations to the UK Government on how this could be remedied.
- In line with commitments set out within the *Safeguarding the Union* Command Paper and the Panel's Terms of reference, where appropriate the Panel will also engage with the Windsor Framework Independent Reviewer and Intertrade UK.

Internal Market Guarantee

Background

The *Safeguarding the Union* Command Paper published in January 2024 sets out a commitment from the UK Government to a 'UK Internal Market Guarantee' relating to flows of trade between Great Britain and Northern Ireland⁴.

The Command Paper undertakes that 'more than 80% of all freight movements from Great Britain to Northern Ireland will be treated as 'not at risk', and therefore moving within the UK internal market and the UK customs territory'⁵, under the Windsor Framework. It also undertakes that the Panel be provided with relevant information from the UK Government to enable the assessment of the Guarantee and the operational implementation of the Windsor Framework⁶.

The Panel can confirm that it has been provided with relevant operational information and engaged with officials in UK Government departments to understand the performance of the Guarantee, specifically HM Revenue and Customs. Detail on its engagement with stakeholders in the course of this Guarantee period is set out in the next section, which forms an important part of the Panel's work in addition to the monitoring of the Guarantee itself.

This engagement, and the performance of the Guarantee, has informed the Panel's overall conclusions and recommendations, which are together aimed at ensuring that the operational implementation of the Windsor Framework is conducive to delivering smooth flows of trade within the UK internal market.

Methodology

To assess whether the Guarantee is met, the Panel has reviewed HM Revenue & Customs statistical data on movements subject to the Windsor Framework arrangements that are within the UK internal market system, such that they are not 'at risk' and are not subject to customs duties. Those that are 'at risk', subject to tariffs, are considered at risk of moving beyond the UK internal market system (e.g. into the EU single market).

The data is derived from declarations made for freight movements within the period. Some freight movements are subject to a two-stage declaration process; a Simplified Frontier Declaration when the goods move and a further Supplementary Declaration post movement. In these cases, the Frontier Declaration has been excluded from the data provided to avoid double-counting.

⁴ [Safeguarding the Union](#) (January 2024), HM Government, CP 1021, p.29

⁵ [Safeguarding the Union](#) (January 2024), HM Government, CP 1021, p.29

⁶ [Safeguarding the Union](#) (January 2024), HM Government, CP 1021, p.29 and p.44

In addition, from 1 May, the data also included non-freight business to business parcel movement declarations. HM Revenue & Customs informed the Panel that this is because it is not possible to distinguish these different types of movements within the declaration dataset. However, they noted that they have not observed any clear changes in the proportion of goods moving 'not at risk' following the 1 May changes, such that the inclusion of these declarations would not distort the overall results. Having examined the data for the first and second quarters of the year, we agree that the overall proportions were consistent between the first and second quarters. We are satisfied therefore that the overall results for the six month period can be confidently used to assess whether the freight-only Internal Market Guarantee has been met.

It is important to note that the Panel has not undertaken any qualitative review of the customs data provided by HM Revenue & Customs. The Panel has not undertaken a review of veracity of the information within the declarations or the level of compliance with the obligation to submit supplementary declarations in relevant cases. The Panel recognises that there are some cases where the Supplementary Declarations have not been closed and therefore those movements have not been included in the data set. As such, the first part of the report and the conclusions therein are based solely on the data provided by HM Revenue & Customs.

Performance against the Guarantee has been measured by determining the value of the goods moving in journeys that are under the definition of the UK Internal Market versus the value of those that are not. HM Revenue & Customs has provided the Panel with the data on the volume of declarations also.

Findings for the UK Government following the reporting period: 1 January 2025 to 30 June 2025

The overall result for the six month period is that **96%** of the value of goods moved under freight did so within the Internal Market system. **The UK Government's Internal Market Guarantee of 80% has therefore been met for this period.**

However, not all of the goods movements within the 96% are eligible for the new simplified processes introduced by the Windsor Framework. A proportion of the goods within the 96%, were deemed 'not at risk' on the basis that no tariff was due on those goods regardless of their end destination. The traders moving those goods may not have met all the requirements to be authorised under the UK Internal Market Scheme and therefore would not be able to avail of the reduced data requirements.

To note, subsequent HM Revenue & Customs audits may determine that some of the declarations within the dataset relate to goods misdeclared as being 'not at risk' which were actually 'at risk', or that goods were moved in the period without being declared and are thus were not included in the dataset. But given the headroom of 16 percentage points between the outcome for the period of 96% and the Guarantee minimum of 80%, it is very unlikely that such activity would alter the overall conclusion for the period that the Guarantee has been met.

Stakeholder engagement

Background

The Panel has conducted stakeholder engagement with relevant business representative organisations, businesses that approached it directly, and certain other public authorities in accordance with Paragraph 1.2 of its Terms of Reference at [Annex A](#). This has informed the Panel's report and conclusions. In addition:

- In support of paragraph 90.a of *Safeguarding the Union*, the Panel met with the board of Intertrade UK to discuss the performance of the UK internal market.
- In accordance with paragraphs 3.7 of their Terms of Reference and 4.2 of the Terms of Reference of the Independent Review of the Windsor Framework, the Panel met with Lord Murphy of Torfaen. As the Panel had not reported at the time of meeting with Lord Murphy, the Panel informed Lord Murphy of their views on the performance of the Guarantee to date.

In undertaking this stakeholder engagement, in accordance with paragraphs 1.2.1 and 1.2.3 of the Panel's Terms of Reference, the Panel also considered:

- the activities of public authorities delivering the operational activity to give effect to the Windsor Framework; and
- how the Government's wider ambitions on improving UK-EU trade could support smooth flows of trade within the UK internal market.

Issues from stakeholder engagement

Before going into the issues raised by stakeholder, the Panel would firstly like to note that we recognise the level of time and resource that the UK Government has put into providing guidance and assistance for business to utilise Windsor Framework facilitations. In the course of the Panel's engagement, this sentiment was expressed by many stakeholders. This was in addition to constructive relationships that some stakeholders also had in their regular engagements with the UK Government. We also can attest to this cooperation through our engagements.

We would also like to note that some of the feedback of concerns and issues emanate from a mismatch between the general public view that the Windsor Framework would create "frictionless" trade between Great Britain and Northern Ireland, and the reality of the provisions. These do reduce the friction, but many cases still require a level of paperwork and process.

Nevertheless, from the stakeholder engagement conducted within our first reporting period, a number of key issues emerged that the Panel is now highlighting for the consideration of the UK Government:

1) Windsor Framework guidance and support:

Amongst stakeholders there was a clear sense that the current Windsor Framework guidance made available online by public authorities, including a range of Government bodies, is not fit for purpose. Specific concerns were raised about the official guidance on gov.uk, which is all text based with no use of video tutorials or graphical information to help users to navigate. The Panel is aware that this approach is necessary for accessibility requirements, however stakeholders considered that a streamlined and improved set of guidance would be beneficial to all businesses and particularly beneficial to small and microbusinesses who account for the majority of businesses in Northern Ireland⁷. Drawing on stakeholder feedback and findings within recent reports⁸, the Panel considers that this situation could create a 'knowledge gap' in comparison to larger businesses who, are better resourced to manage the requirements to comply with the arrangements that apply through the Windsor Framework but this is at a cost⁹. It was also noted by stakeholders that clearer guidance, signposting and the more effective utilisation of existing services such as the Trader Support Service (TSS) would be important in supporting businesses to adjust to current and future regulatory changes impacting on the operation of the Windsor Framework¹⁰.

2) Government communication on Windsor Framework schemes and facilitations:

Linked to our first point, the Panel received consistent feedback that changes to the arrangements for the movement of goods under the Windsor framework are poorly communicated to business by the UK Government.

Stakeholders highlighted ongoing changes to the Windsor Framework facilitations and the pace at which they are required to come into force makes it difficult for businesses to adapt. Whilst stakeholders noted that many businesses are making efforts to adapt (such as the 1 May 2025 switch-on of new arrangements for freight and parcels or the 1 July 2025 final phase of 'not for EU' labelling requirements for agrifood), there is considerable anxiety over preparing for these deadlines and what they will mean for the ease of supplying the Northern Ireland market. For example, some stakeholders raised concerns that the final 'not for EU' labelling requirements could lead to products being withdrawn from sale in Northern Ireland.

⁷ [IDBR statistics](#) (June 2025) - most businesses (89.3% or 72,465) in Northern Ireland were micro-sized businesses (less than 10 employees).

⁸ [Windsor Framework Realities: Barriers to trade in the UK Internal Market](#) (June 2025), Federation of Small Businesses, pp. 38-40
[Independent Review of the Windsor Framework](#) (2025), The Rt. Hon. Lord Murphy of Torfaen, pp.20-21

⁹ [IDBR statistics](#) (June 2025) - businesses with 50 or more employees accounted for 2.2% of businesses in Northern Ireland (1,750). Four in ten businesses in Northern Ireland (39.6% or 32,140) had a turnover of under than £100,000, whilst just 12.8% (10,415) had a turnover over £1 million.

¹⁰ [Northern Ireland after Brexit: Strengthening Northern Ireland's voice in the context of the Windsor Framework](#), Northern Ireland Scrutiny Committee (2025), HL Paper 182, pp.31-32 - this report notes concerns about the quality of service that TSS provides.

It is the Panel's view that as Windsor Framework implementation continues to progress and the UK legislation adjusts, it is vital that the UK Government maintains a clear line of timely communication to support business (particularly small and micro businesses) in adapting to these regulatory changes and address ongoing business concerns. At the time of writing, there is a high degree of uncertainty about if or how the EU's Deforestation Regulations (EUDR) or Carbon Border Adjustment Mechanism (EU CBAM) are applicable in Northern Ireland through Windsor Framework arrangements. Equally, the Panel has been made aware of significant concerns from the car dealership sector of future severe supply chain disruptions of new vehicles into Northern Ireland from Great Britain. This arises from the divergence between UK and EU Vehicle Type Approval regimes. We have also been aware of the impact of the Benefit in Kind tax cost for certain vehicles. Timely clarity or reassurances on the application of regulations is an absolute imperative for businesses.

3) Movement of goods classified as 'at risk' of moving to the EU:

Some stakeholders noted that there were particular tariff challenges with moving goods designated as 'at risk' of moving into the EU to Northern Ireland, such as those moving for the purposes of processing. Whilst stakeholders were aware of the Customs Duty Waiver Scheme and Duty Reimbursement Scheme, operated by HM Revenue and Customs, they noted that both schemes came with an administrative burden.

It was noted in engagement that the administrative burden of claiming against the waiver and duty reimbursement schemes was difficult in particular for the manufacturing sector in Northern Ireland. These difficulties were attributed to the evidence requirements for the Duty Reimbursement Scheme and tracking the State Aid limits of the Customs Duty Waiver Scheme at present, the practicality of making claims for certain components of goods being incorporated in a manufacturing process, and general uncertainty over whether claims would be treated pragmatically. It is the Panel's view that the UK Government needs to work quickly to simplify these processes.

4) Northern Ireland's economic growth and new UK-EU agreements:

Stakeholders noted that NI's economy continued to grow¹¹. Some stakeholders attributed an element of this growth to dual market access. However, it was suggested that this dual market access could be promoted more by the UK Government if it were to be more widely availed of by businesses as a benefit. The Panel considers that this would be particularly beneficial for micro and smaller businesses who might need further assistance to make the most of dual market access.

¹¹ [Northern Ireland Composite Economic Index Quarter 2 2025](#), Northern Ireland Statistics & Research Agency (2025) - this index attests to this claim by noting that economic activity in Northern Ireland has increased by 2.0% in real terms over the quarter to Quarter 2 2025. Economic output in Northern Ireland is now 12.1% above the pre-pandemic level seen in Quarter 4 2019.

The new arrangements announced at the UK-EU Summit on 19 May 2025 were broadly welcomed by the stakeholders that the Panel engaged with, and in particular a prospective SPS agreement covering agrifood and plants. It was expected that this agreement would help to smooth the flow of agrifood goods between Great Britain and Northern Ireland, in addition to other agreements on Emissions Trading and energy. However, the Panel also noted that a perceived strong UK Government led push for Windsor Framework compliance (though understandable in the context of the need to demonstrate good faith to the EU) is causing significant concerns within the supermarket sector where the risks are mitigated by other provisions, such as “not for EU labelling”. For example, there was a sense from this sector that a 100% compliance push for GB-NI movements is unnecessarily disrupting goods movements and is counterproductive as these regulations will shortly fall away when a SPS agreement is reached¹².

For these reasons, hopes were expressed by stakeholders that Northern Ireland would remain a focal point of the UK Government’s attention as discussions progressed with the EU on these future agreements.

5) Ongoing business concern:

We heard feedback concerns from key business leaders and bodies that products were being delisted in Northern Ireland through GB traders choosing not to supply Northern Ireland. The view from these stakeholders (and noted elsewhere¹³), was that primarily micro and small businesses were choosing not to operate in Northern Ireland. This is because Windsor Framework arrangements were perceived as being either too complicated or they did not have the knowledge to successfully navigate them¹⁴. In the absence of robust data in this area, it is not possible to determine the scale of any delisting. Nevertheless, the persistence of this theme would suggest that some delisting is taking place. We would encourage the UK Government to continue to work closely with appropriate business bodies and leaders across the United Kingdom to ensure that businesses (particularly micro and small) continue to utilise the entirety of the UK internal market¹⁵.

¹² [*Is something off? Short use-by and shelf-life issues experienced by consumers and food supply chain participants*](#), Consumer Council for Northern Ireland (2025), p.15 - survey respondents also suggested that compliance and regulations are a challenge impacting produce shelf-life.

¹³ [*Windsor Framework Realities: Barriers to trade in the UK Internal Market*](#) (June 2025), Federation of Small Businesses, p.18, p.32

¹⁴ [*Written evidence by the Consumer Council for Northern Ireland to the Northern Ireland Affairs Committee for The operation of the Windsor Framework inquiry \(OWF0020\)*](#) (March 2025), p16 - some retailers also cite the UK’s exit from the European Union as a specific reason why they have ceased delivering to Northern Ireland, but this is not conclusive.

¹⁵ [*Business population estimates for the UK and regions 2025: statistical release*](#) (2025), Department for Business and Trade, HM Government. - out of the 5.7 million private sector businesses in the UK at the start of 2025, 5.64 million businesses were small (0 to 49 employees). This accounts for 99.18% of the total business population.

Conclusions and recommendations

The Panel's function is to provide conclusions and recommendations to the UK Government for a reporting period. This is alongside its assessment of the Guarantee and the operational arrangements for public authorities giving effect to the Windsor Framework to ensure these minimise burdens for businesses and maximise their competitiveness.

In accordance with Paragraph 5 of the Panel's Terms of Reference, the Panel is now able to report to the UK Government on the performance of the UK Internal Market Guarantee in the first reporting period of 1 January 2025 to 30 June 2025.

The Panel's conclusion on the basis of the available data is that the Guarantee has been met. However, it is our view that the UK Government needs to ensure that the support that it provides is presented in a manner that is accessible and easy to navigate, particularly for micro and small businesses. These businesses make up the vast majority of the Northern Ireland economy and our stakeholder engagement suggests that these businesses are more likely to not have the resource and knowledgebase to make full use of Windsor Framework arrangements.

We would also like to confirm that our view on the performance of the Guarantee has not changed since our meeting with Lord Murphy in his capacity as Independent Reviewer, and in line with the agreed methodology this still remains positive. However, as communicated to Lord Murphy at the time, this performance should be viewed with nuance and contextually.

Therefore, we would like to make the following recommendations for the consideration of the UK Government:

- **Business friendly guidance on gov.uk:**

It is the Panel's view that in its current format, this guidance is not fit for purpose. It is poorly presented, unwieldy and needs to be significantly improved to ensure that businesses can easily access the information that they need. An improved format would be particularly beneficial for micro and small businesses not only within Northern Ireland but across the whole of the United Kingdom. This could therefore support the encouragement of further goods movements between Great Britain and Northern Ireland.

- **Refreshed promotion of existing business support services:**

The Panel welcomes that beyond gov.uk, through HM Revenue & Customs, the UK Government has also provided direct support to businesses through such formats as an inbox service, webinars, and the services offered by TSS, as well as working collaboratively with business promotion organisations (e.g. Invest NI). The Panel would encourage the wider promotion of these services specifically directed towards micro and small businesses and would ask the UK Government to consider private sector best practice for doing so. The Panel considers that the shortly to be announced procurement contract for the next phase of TSS could be an opportunity to build momentum on this focus.

Alongside support for NI businesses, there is a potential for Intertrade UK in supporting businesses in Great Britain (particularly small and micro) in supplying Northern Ireland.

- **Better UK Government communications on changing Windsor Framework regulations:**

Connected to the first two points, we would recommend that the UK Government makes this a priority. A consistent theme from our stakeholder engagement is that some businesses cannot keep up with the pace of regulatory changes or are unaware of regulatory changes. The Panel considers that clear and timely guidance is essential for businesses, particularly for new major EU legislation that may apply in Northern Ireland through the Windsor Framework (such as EUDR and EU CBAM). This approach could also support the UK Government's wider ambitions on improving UK-EU trade through demonstrating a practical public commitment to support UK business in adapting to Windsor Framework implementation.

Annex A - Terms of Reference

Independent Monitoring Panel

Terms of Reference

1. BACKGROUND AND ROLE

- 1.1. The Independent Monitoring Panel is established in accordance with the commitments made under the *Safeguarding the Union* Command Paper published by the UK Government in January 2024.¹⁶
- 1.2. The Panel's role is to report to the Government on:
 - 1.2.1. the activities of public authorities delivering the operational activity to give effect to the Windsor Framework;
 - 1.2.2. the performance of the 'UK Internal Market Guarantee' as set out in the Command Paper; and
 - 1.2.3. how the Government's wider ambitions on improving UK-EU trade could support smooth flows of trade within the UK internal market.
- 1.3. This panel will advise the Secretary of State for Northern Ireland and the Minister for the Cabinet Office as an 'Expert Committee' in accordance with the Public Bodies Handbook.¹⁷ The Panel's sponsoring department for administrative purposes is the Cabinet Office who shall work in collaboration with the Northern Ireland Office. Herein these are referred to as "the Department".
- 1.4. Appointments to the Independent Monitoring Panel are Direct Appointments made by UK Government Ministers¹⁸.

2. MEMBERSHIP AND APPOINTMENTS

- 2.1. The Panel is appointed by the Secretary of State for Northern Ireland on the advice of the Minister for the Cabinet Office and will consist of up to four members.
- 2.2. At its first meeting, or at the meeting following a vacancy having arisen, the Panel will appoint from within its membership a chair and will agree its quorum.

¹⁶ [Safeguarding the Union](#) (January 2024), HM Government, CP 1021,

¹⁷ [Classification Of Public Bodies: Guidance For Departments](#) (2016), Cabinet Office, HM Government.

¹⁸ [Policy paper: Direct appointments](#) (2022), Cabinet Office, HM Government.

- 2.3. The role of Panel member can be undertaken virtually, with the occasional option for travel. Time commitments for this role are subject to capacity in the context of a Panel member's other commitments. However, the Panel is expected to report to Government on a six-monthly basis and should have the capacity to do so. A secretariat function will be provided by the Cabinet Office to support the Panel in meeting this expectation (see paragraph 6 below).
- 2.4. Panel members will not be an employee of the Department or His Majesty's Government. Accordingly, nothing in these terms shall be construed as, or taken to create, a contract of employment between a Panel member and the Department or His Majesty's Government.
- 2.5. This role is unremunerated. However, the Secretariat will facilitate reimbursement of reasonable expenses (including travel, subsistence and other expenses) properly and necessarily incurred in respect of a Panel member's appointment, in accordance with Departmental policy.

3. FUNCTIONS

- 3.1. The Panel will report to the Government on a six-monthly basis, beginning on the day that notice under paragraph 3.3 is provided, considering the performance of the 'UK Internal Market Guarantee' (the 'Guarantee') and the operational activity being undertaken by public authorities in giving effect to the Windsor Framework in the prior six months.
- 3.2. In discharging its functions, the Panel will have regard to the Government's priorities for the UK-EU trade relationship and make best efforts in its reporting and recommendations to reflect how those priorities could also support trade within the United Kingdom internal market. This includes by:
 - 3.2.1. suggesting practical solutions to unnecessary barriers to trade, where those are identified;
 - 3.2.2. identifying specific areas where there could be greater interoperability between the UK and EU regulatory frameworks; and
 - 3.2.3. advising the Government of longer term regulatory trends and mitigations where divergence may impact the UK internal market.
- 3.3. The Government will provide notice to the panel indicating the date of commencement of the first six month reporting period for the Guarantee, and setting out how the Guarantee may operate. The Government may also provide detail as part of this notice, or subsequently, to the panel on its priorities for the UK-EU trade relationship for the panel to have regard to.

- 3.4. When reporting periodically to the Government on the UK Internal Market Guarantee, the Panel will have regard to the following considerations:
- 3.4.1. The extent to which the unique circumstances of Northern Ireland are accounted for, and the economic rights of the people of Northern Ireland are upheld;
 - 3.4.2. The consistency of that activity with the protection of Northern Ireland's place in the Union and the UK's internal market;
 - 3.4.3. The degree to which operational arrangements are discharged, consistently with the requirements of the Windsor Framework, so that they minimise burdens for businesses and citizens and appropriately consider available pragmatism and flexibility; and
 - 3.4.4. The extent to which those operational arrangements maximise competitiveness and opportunities for Northern Ireland businesses.
- 3.5. Where the Panel considers that, in any given six-month reporting period, the 'UK Internal Market Guarantee' has not been met, it will assess against those considerations whether there has been a form of detriment to the UK internal market movement of goods.
- 3.6. Should the Panel report that there has been a detriment to the UK internal market movement of goods, the Panel will also provide practical recommendations to the Government on how that detriment may be remedied, with particular regard to the function set out in Paragraph 3.2. The Panel should also consider and take due account of the potential implications of any such recommendations for the broader operation of the Framework, including ensuring Northern Ireland's access to the EU market.
- 3.7. The Panel may engage with any independent review into the functioning of the Windsor Framework commissioned by the Secretary of State under the terms of Schedule 6A to the Northern Ireland Act 1998.¹⁹

4. ACCESS TO INFORMATION

- 4.1. From the commencement of the first six-month reporting period, the Panel will periodically be provided with statistical releases and information by the Government so that the performance of the 'UK Internal Market Guarantee' may be assessed.
- 4.2. The Panel will also be provided with other supporting statistical information by relevant Government departments to support its monitoring work, setting out where this is publicly available.

¹⁹ [Northern Ireland Act 1998, schedule 6A](#), HM Government

- 4.3. Where confidential information relating to trade is provided to the Panel, such as under the terms of sections 13 and 14 to the Trade Act 2021²⁰, the Panel may not disclose that information without the consent of the public authority from which it originated. This is without prejudice to the Panel's entitlement to reach recommendations and assess the performance of the 'UK Internal Market Guarantee' on the basis of that information.
- 4.4. Panel members must not misuse information gained in the course of their appointment for personal gain or for political purposes. They must not disclose any information which is confidential in nature or which is provided in confidence without authority. This duty continues to apply after their appointment has ended. Panel members are required to exercise care in the use of information that they acquire in the course of their duties and to protect the information that is held in confidence.
- 4.5. The provisions of the Official Secrets Act 1911 to 1989 apply to this role. Unauthorised disclosure of any information gained in the course of this appointment, or its use by the member or others for personal gain or advancement, could result in the appointment being terminated early, and/or criminal prosecution.
- 4.6. The Government will respond to the Panel's enquiries in good time, and officials will engage with the Panel to provide expertise on a given topic or from time-to-time as necessary to support the Panel's work.

5. REPORTING

- 5.1. At the conclusion of a six-month reporting period, the Panel will provide a draft report to the Government in good time for comment on its findings and recommendations and review for the purposes of factual and statistical accuracy.
- 5.2. The Panel will proceed to make arrangements via the Secretariat for the publication of a report on the completion of the review process, accounting for any factual and/or statistical changes that are required to be made.
- 5.3. Where a report contains an assessment of detriment to the UK internal market, the Government will respond to the Panel swiftly, including through setting out any immediate steps that are being taken to remedy the situation.
- 5.4. The Panel will follow the same procedure for publishing any joint reports or recommendations to the Government from Intertrade UK or in relation to an independent review into the functioning of the Windsor Framework.

²⁰ [Trade Act 2021, sections 13-14](#), HM Government

6. SECRETARIAT

- 6.1. The Panel will be provided with a secretariat function. The Secretariat to the Panel will, in discharging its functions and supporting the drafting of the Panel's reports, operate with full regard to the independence of the Panel.
- 6.2. To support the good operation of the Panel, the Secretariat will also be available to provide reasonable administrative assistance including the arrangement of travel for Panel members and the management of correspondence.

7. NOTICE AND TERMINATION OF APPOINTMENT TERMS

- 7.1. Panel members may terminate their appointment for any reason before the expiry of the fixed period by giving one month's notice in writing. If they have given written notice, the Secretary of State for Northern Ireland may, at his absolute discretion, elect to terminate their appointment earlier than the expiry of their notice period. The Secretary of State for Northern Ireland may in his absolute discretion terminate their appointment at any time with or without notice.
- 7.2. No notice period is applicable if this appointment is terminated early by mutual consent.
- 7.3. The Department may terminate Panel member appointments immediately by writing to them to that effect if:
 - 7.3.1. A Panel member is guilty of any misconduct that makes them unsuitable to continue to hold this appointment; or
 - 7.3.2. A Panel member's attendance becomes so erratic as to interfere with the good running of the Department; or
 - 7.3.3. A Panel member is, in the opinion of the Secretary of State for Northern Ireland, unable or unfit to discharge the functions of the appointment for any other reason of whatsoever nature.
- 7.4. On termination of this appointment, panel members shall only be entitled to reimbursement of any expenses properly incurred prior to that date.

8. CONDUCT

- 8.1. Conduct in office should be at all times in accordance with the Nolan Report Recommendations, 'The Seven Principles of Public Life', and such relevant provisions of the Code of Conduct for Board Members of public bodies as could reasonably be applied to the appointment, which can be found at the following link: <https://assets.publishing.service.gov.uk/media/5d037ebc40f0b609a555f141/Code-of-Conduct-for-Board-Members-of-Public-Bodies-2019-WEB.PDF>

- 8.2. If a Panel member believes they are being required to act in a way which: is illegal, improper, or unethical; is in breach of constitutional convention or a professional code; may involve possible maladministration; or is otherwise inconsistent with the Seven Principles of Public Life, they should report the matter to the Department. Panel members should also report to the appropriate authorities evidence of criminal or unlawful activity by others. Panel members may also report if they are required to act in a way which, for themselves, raises a fundamental issue of conscience.
- 8.3. Panel members are required to cooperate with any process set up to investigate and determine any complaint made in respect of their conduct whilst fulfilling the duties of the offices including attending meetings, providing material, co-operating with any investigation or responding in a timely manner to correspondence in each case as may reasonably be required.
- 8.4. During the periods of appointment, and in addition to the outside interests already declared, Panel members are required to notify the Department should they intend to take up any other appointment or employment or be directly or indirectly engaged in any other public body, business, trade, profession or occupation, whether paid or unpaid, unless agreed with the Department.
- 8.5. Panel members must declare any personal or business interests, which may, or may be perceived (by a reasonable member of the public) to influence their judgement in performing their duties in office. Conflicts of interest may arise from financial interests and more broadly from official dealings with, or decisions in respect of, individuals who share their private interests.

9. GIFTS AND HOSPITALITY

- 9.1. Panel members are expected to ensure that any acceptance of gifts and hospitality can stand up to public scrutiny. Gifts should be declined wherever possible, and any offers should be reported to the Department. Where it would be ungracious or otherwise difficult not to accept, they should inform the Department of the gift, the estimated value and the donor and ensure that a record is placed in the Department's hospitality register. Similarly, care must be taken to ensure that no extravagance is involved with working lunches and other social occasions held by Panel members in relation to carrying out their duties.

10. POLITICAL ACTIVITY

- 10.1. The relevant provisions of the [Code of Conduct for Board Members of Public Bodies](#) as could reasonably be applied to the appointment are applicable.

- 10.2. Panel members are expected to inform the Department of any intention to accept a prominent position in any political party, or attend high-profile political events such as party conferences. If Panel members have any doubts or questions about their ongoing or future activities, they should seek advice from the Department prior to undertaking significant political activity.

11. PERSONAL LIABILITY

- 11.1. In any legal proceedings brought against Panel members by a third party in connection with the performance of their duties in the offices, the Department will meet any civil liability which they incur, provided that Panel members acted diligently, honestly and in good faith, and did not act recklessly, in relation to the matter in respect of which the liability was incurred.
- 11.2. Panel members may be personally liable if they make a fraudulent or negligent statement which results in a loss to the third party, and they may commit a breach of confidence under common law or a criminal offence under insider dealing legislation if they misuse information gained through being a Panel member.

12. DATA PROCESSING

- 12.1. The Department will process personal data relating to Panel members in accordance with relevant departmental data protection policies.
- 12.2. Panel members will comply with their obligations under the Department's data protection, criminal records information and information security policies.
- 12.3. The Department may transfer personal data and sensitive personal data outside the UK in accordance with the Department's data protection privacy notice.

Annex B - Panel biographies

Alastair Hamilton CBE (Chair): Alastair is a non-executive director at Danske Bank UK. After a career within the telecommunications industry, he served as CEO of Invest NI for 10 years, and was the Chief Economic Adviser to a previous First Minister of Northern Ireland. In line with the Independent Monitoring Panel's Terms of Reference, the Panel self-appointed Alastair as Chair.

Dr Anna Jerzewska: Anna is the founder of the trade and customs consultancy, Trade and Borders, Global Customs Director at DSV and customs rapporteur for EuroCommerce. Working across academia, private and public sectors as customs and trade specialist, Anna has held a number of senior and consultancy roles. This includes such organisations as HMRC, PwC, EY and KPMG.

Aidan Reilly: Aidan held a number of senior roles across HMRC and most recently was the HMRC Director of Customs Policy and Strategy. He now works as an independent advisor providing advice on customs and trade matters.