



Northern Ireland
Assembly

Windsor Framework Democratic Scrutiny Committee

Minutes of Proceedings

22 October 2026

Meeting Location: Room 30

Present:

Ciara Ferguson MLA (Chairperson)

David Brooks MLA (Deputy Chairperson)

Cathal Boylan MLA

Jonathan Buckley MLA

Peter Martin MLA

Kate Nicholl MLA

Eóin Tennyson MLA

Present by Video or Teleconference:

Steve Aiken MLA

Pádraig Delargy MLA

Apologies:

None.

In Attendance:

Marie Austin, Clerk

Oliver Bellew, Assistant Clerk

Lisa Chestnutt, Clerical Supervisor

Lucy O'Hagan, Clerical Officer

In Attendance by Video or Teleconference:

Chris Dickison, Senior Assistant Clerk

Jessica Jacques, Senior Assistant Clerk

The meeting commenced at 10.03am in closed session.

1. Apologies

None.

2. Declaration of Interests

Steve Aiken MLA declared an interest under Agenda Item 6.

3. Draft Minutes

Agreed: The Committee agreed the minutes of the meeting held on 15 October 2026.

Eóin Tennyson MLA joined the meeting at 10.03am.

4. Matters Arising

None.

5. Regulation (EU) 2026/2108 establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 - Consideration of Draft Report

The Committee considered a response from the Department for the Economy (DfE), with input from HMRC, to its request for further information on the EU act.

The Committee considered seven responses to its public consultation on the EU act.

The Committee considered a response from the UK Government (UKG) to its request for comments and information on the responses to the various consultations carried out by the Committee and UKG in relation to the EU act.

Some Members commented on the responses from DfE and UKG, highlighting the lack of information and clarity on a number of issues which were raised by the Committee.

Jonathan Buckley MLA highlighted that the responses do not address the rules for businesses with a turnover of over £2 million and noted that this issue was also raised in the consultation responses.

Peter Martin MLA raised concerns about the lack of evidence to support HMRC's estimate that 99% of goods would be considered 'not at risk'; and the lack of information about the impact of potential future tariffs on goods and global trade developments.

Steve Aiken MLA highlighted his disappointment at the level of detail provided in the response from UKG, and the impact of this on the Committee's scrutiny of the EU act.

David Brooks MLA joined the meeting at 10.08am.

Agreed: The Committee agreed to publish the responses and include them in the Inquiry report.

The Committee commenced its deliberations on the evidence received as part of its Inquiry into Regulation (EU) 2026/2108 establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013, and considered a draft report.

The Committee focused, in particular, on the two conditions that must be satisfied if the Stormont Brake is to be pulled.

Agreed: In relation to the legal question of whether the replacement EU act significantly differs (in whole or in part) from the content or scope of the EU instrument which it amends or replaces, the Committee agreed that the replacement EU act significantly differs in part from the content and scope of the EU instrument which it replaces.

Agreed: In relation to the question of whether the replacement EU act would have a significant impact specific to everyday life of communities in Northern Ireland in a way that is liable to persist, the Committee agreed that for an act to have a significant impact specific to everyday life of communities in Northern Ireland in a way that is liable to persist, that significant impact must be negative.

Jonathan Buckley MLA proposed a conclusion that the replacement EU act would have a significant impact specific to everyday life of communities in Northern Ireland in a way that is liable to persist.

Eóin Tennyson MLA proposed a conclusion that the replacement EU act would not have a significant impact specific to everyday life of communities in Northern Ireland in a way that is liable to persist.

The Chairperson put the question on Eóin Tennyson MLA's proposal.

The Committee divided: Ayes 5; Noes 4; Abstain 0.

Ayes

Cathal Boylan MLA

Pádraig Delargy MLA

Ciara Ferguson MLA

Kate Nicholl MLA

Eóin Tennyson MLA

Noes

Steve Aiken MLA

David Brooks MLA

Jonathan Buckley MLA

Peter Martin MLA

The proposal was carried.

Agreed: The Committee agreed that the replacement EU act would not have a significant impact specific to everyday life of communities in Northern Ireland in a way that is liable to persist.

As the proposal was carried, the Chairperson did not put the question on Jonathan Buckley MLA's proposal.

The Chairperson advised Members that a final draft Inquiry report, reflecting the Committee's agreed conclusions, would be considered later in the meeting.

Agreed: The Committee agreed to bring forward Agenda Items 7 and 8.

6. Chairperson's Business

The Chairperson informed Members that a meeting had been offered with the Secretary of State for Northern Ireland and the Minister of State (Minister for Intergovernmental Relations and European Relations) in Westminster.

Steve Aiken MLA declared an interest that he had met the Minister of State (Minister for Intergovernmental Relations and European Relations) recently.

Agreed: The Committee agreed that the meeting should take place in Westminster at some stage after the EU-UK summit on 20 November 2026.

7. Any Other Business

None.

The meeting was suspended at 10.25am.

The meeting resumed at 10.35am.

8. Regulation (EU) 2026/2108 establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 - Agreement of Final Report

The Committee considered the final draft report on its Inquiry into Regulation (EU) 2026/2108 establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013.

Purpose and Membership

The Committee considered the Purpose and Membership section of the report as drafted.

Agreed: The Committee agreed that it was content with the Purpose and Membership section of the report.

Introduction

The Committee considered the Introduction section of the report (paragraphs 1 to 8) as drafted.

Agreed: The Committee agreed that it was content with the Introduction section of the report.

The Replacement EU Act

The Committee considered The Replacement EU Act section of the report (paragraphs 9 and 10) as drafted.

Agreed: The Committee agreed that it was content with The Replacement EU Act section of the report.

The Committee's Examination of the Proposed Replacement EU Act

The Committee considered The Committee's Examination of the Proposed Replacement EU Act section of the report (paragraphs 11 to 26) as drafted.

Agreed: The Committee agreed that it was content with The Committee's Examination of the Proposed Replacement EU Act section of the report.

The Committee's Decision on Whether to Hold an Inquiry

The Committee considered The Committee's Decision on Whether to Hold an Inquiry section of the report (paragraphs 27 to 31) as drafted.

Agreed: The Committee agreed that it was content with The Committee's Decision on Whether to Hold an Inquiry section of the report.

The Inquiry Process

The Committee considered The Inquiry Process section of the report (paragraphs 32 to 45) as drafted.

Agreed: The Committee agreed that it was content with The Inquiry Process section of the report.

The Committee's Conclusions

The Committee considered The Committee's Conclusions section of the report (paragraphs 46 to 51) as drafted.

Agreed: The Committee agreed that it was content with The Committee's Conclusions section of the report.

A Member noted that the Committee's agreed conclusion on whether the replacement EU act would have a significant impact specific to everyday life of communities in Northern Ireland in a way that is liable to persist was subject to a division earlier in the meeting.

Next Steps

The Committee considered the Next Steps section of the report (paragraphs 52 to 53) as drafted.

Agreed: The Committee agreed that it was content with the Next Steps section of the report.

Appendices

The Committee considered the Appendices section of the report.

Agreed: The Committee agreed to include the Appendices in the report.

Agreed: The Committee agreed that the Report on its Inquiry into Regulation (EU) 2026/2108 establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 be the Fifteenth Report of the Windsor Framework Democratic Scrutiny Committee to the Assembly.

Agreed: The Committee agreed that any formatting or typographical errors would be corrected by the Secretariat team in advance of the publication of the final report.

Agreed: The Committee agreed that it was content for the Report on its Inquiry into Regulation (EU) 2026/2108 establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 to be published and issued to all MLAs.

Agreed: The Committee agreed to issue its Report on its Inquiry into Regulation (EU) 2026/2108 establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 to those who provided evidence to the Committee on the proposed EU act and the published EU act, and the Committee for the Economy.

Agreed: The Committee agreed that it was content for the Chairperson to agree the Minutes of Proceedings of this meeting for inclusion in Appendix A of the report.

9. Date, Time and Place of the next meeting

The next meeting will be held on 5 November 2026 at 10.00am in Room 30.

The meeting was adjourned at 10.41am.

Ciara Ferguson MLA

Chairperson, Windsor Framework Democratic Scrutiny Committee

22 October 2026