

**Regulation (EU) 2026/2108 establishing the Union Customs Code and
the European Union Customs Authority, and repealing Regulation (EU)
No 952/2013**

Consultation Response – Montgomery Transport Group

Submitted on 2026-10-16 16:52:40

Impact of EU Act

1. Does it appear likely that the EU act would have a significant negative impact specific to everyday life of communities in Northern Ireland in a way that is liable to persist?

Yes

Tell us why :

MTG considers that the proposed Regulation has the potential to create a significant and enduring impact on businesses and communities in Northern Ireland through increased complexity within supply chains that move goods between Great Britain and Northern Ireland.

As a transport and logistics operator with direct experience of customs formalities introduced since the UK's withdrawal from the European Union, we have observed the cumulative effect of administrative requirements associated with cross-channel trade. These include customs declarations, supplementary data requirements, commodity classification obligations, origin verification and compliance activities that require ongoing investment in systems, expertise and operational resources.

While individual requirements may appear manageable in isolation, their combined impact can increase costs, extend processing times and reduce operational flexibility. These effects are particularly relevant for smaller traders and businesses with limited internal compliance resources.

MTG believes that any further customs reform should be assessed not only on its intended objectives but also on its practical implementation.

Consideration should be given to the additional obligations that may arise from increased data reporting, enhanced monitoring requirements and enforcement mechanisms contained within the proposed Regulation.

The Committee should consider whether additional requirements could make participation in Northern Ireland supply chains less attractive for some Great Britain

suppliers. Where costs, complexity or uncertainty increase, there is a risk that businesses may narrow product ranges, seek alternative markets or pass costs through supply chains, ultimately affecting consumers and businesses in Northern Ireland.

We believe it is essential that the Committee evaluates the cumulative impact of existing and proposed arrangements and obtains an independent assessment of likely economic and operational consequences before any decision is reached.

2. Does it appear likely that NOT APPLYING the EU act would have a significant negative impact specific to everyday life of communities in Northern Ireland in a way that is liable to persist?

No

Tell us why:

MTG does not currently consider that non-application of this Regulation would, by itself, create a significant and enduring negative impact on everyday life in Northern Ireland.

We recognise that some stakeholders may argue that continued regulatory alignment supports the advantages associated with Northern Ireland's access to both UK and EU markets. However, where such benefits are cited, the Committee should consider the robustness of the supporting evidence and seek clarity regarding the extent to which those benefits can be specifically attributed to the measures under consideration.

Any assessment should also recognise the importance of efficient and competitive supply chains between Great Britain and Northern Ireland. For many businesses, reliable access to suppliers, products and inputs from Great Britain remains a key component of commercial viability.

Where additional customs obligations create cost, delay or uncertainty within those supply chains, the practical benefits associated with wider market access may be reduced. The relationship between market access opportunities and the operational realities faced by businesses should therefore be examined carefully.

The Committee should seek quantified evidence regarding:

- the measurable economic benefits of the current arrangements;
- the extent to which those benefits are distributed across different sectors;
- any demonstrated links between dual-market access and inward investment decisions;
- the likely consequences of either applying or not applying the proposed Regulation.

The Committee should consider whether the same level of customs control can be achieved without placing unnecessary administrative burdens on businesses carrying out legitimate UK internal trade.

Unless there is clear, measurable evidence that applying further EU Customs Regulations would deliver benefits that justify the additional cost and compliance burden, MTG does not accept that non-application would cause equivalent levels of significant and lasting harm.

3. Are there any other matters regarding the EU act that you wish to draw to the Committee's attention? Please note, any information provided should be of an evidential nature rather than a commentary.

Yes

Tell us why :

MTG encourages the Committee to maintain a balanced, evidence-led approach throughout its assessment.

In particular, we recommend that:

- operational evidence from businesses directly affected by customs processes is given appropriate weight alongside statistical and economic analysis;
- the cumulative impact of customs-related requirements is considered as a whole, rather than assessing individual measures in isolation;
- particular attention is given to the experiences of SMEs, manufacturers, retailers and logistics providers;
- all claimed benefits and costs are supported by transparent evidence and clearly stated assumptions;
- practical alternatives capable of delivering regulatory objectives with lower administrative impact are examined; and
- any decision is informed by an objective assessment of the effect on consumers, supply chains and economic competitiveness in Northern Ireland.

Introduction of additional requirements should proceed only where there is clear evidence that the anticipated benefits outweigh the operational and economic costs for businesses and communities in Northern Ireland.