

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

Consultation Response – Gray & Adams (Ireland) Ltd

Submitted on 2026-10-16 14:37:17

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 :

This proposed regulation will undoubtedly compound the real and existing barriers to trade between GB and NI.

Further layers of centralised control, especially those relating to the EU (which is an inherently bureaucratic organisation) will exacerbate the current trading problems and make business even more difficult for those businesses who trade primarily within the UK. It will also make it more difficult for consumers, as an ever increasing number of UK suppliers withdraw from supplying NI on the grounds of the EU imposed bureaucratic complexities and the associated costs.

While a proper investigation is required into the impacts, the committee should actively listen to the testimonies of those companies who trade solely or primarily within the UK rather than only listening to those companies who trade primarily within the EU. It should avoid this historical blind spot to which other committees have succumb and be pragmatic. For example, something as simple as online search for goods will illustrate companies who no longer supply NI or who do so at dramatically increased costs.

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?

Yes

Tell us why:

The central argument for applying this regulation is that NI would lose the benefit of "Dual Market Access". However, "Dual Market Access" is primarily a marketing and PR ploy to boost acceptance of the Windsor Framework.

For the committee to make a balanced decision, there needs to be an understanding of the following two fundamentals:

1. The Windsor Framework and "Dual Market Access" may benefit those companies who trade primarily within the EU.
2. The Windsor Framework and "Dual Market Access" is NOT a benefit (or even a net benefit) to those companies who trade primarily within the UK.

Since the introduction of the Windsor Framework, the UK government (primarily via Invest NI) and MSM have been promoting dual market access as a benefit to all. This is simply NOT the case. Therefore, I would urge the committee to ask the following fundamental question - Are the so-called benefits (or net benefits) of dual market access applicable to all NI companies or only those who trade primarily within the EU?

If the committee believes that Dual Market Access does benefit all companies, including those companies who trade solely or primarily within the UK, businesses and consumers will look forward to the committee's evidential explanation of how this conclusion was reached.

In summary, the so-called benefits of "Dual Market Access" have been dramatically overhyped, a fact which should be recognised by the committee if it is to draw a balanced conclusion.

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 :

The general intent which is inherent in Question 3 should be used by the committee itself as a fundamental element of this enquiry. In other words, the committee should seek a clear assessment of the real and evidential economic benefits which the UK government, Invest NI and MSM have attributed to "Dual Market Access". To date, it is my experience that the wholly positive assumptions regarding "Dual Market Access" have been based on nothing but a "commentary".

The committee's evidence should include the impact of existing arrangements on GB to NI supplier participation within the NI market, the measurable and proven economic benefits of "Dual Market Benefits" across ALL companies, along with the cost of additional compliance and the potential increase in the delays that already exist.

The committee should also consider pragmatic alternatives which can deliver a Net Benefit to all businesses and consumers in NI. For example, providing NI businesses with the ADDITIONAL option of bringing all goods into NI under a "not at risk" status, and

only moving the goods to "at risk" where and when they are actually at risk of entering the EU should be critically examined. The historical system whereby all goods destined for NI are automatically deemed "at risk" is absurd, especially to those companies who trade solely or primarily within the UK.

I remain greatly concerned by the possibility of surrendering even more control of the Irish Sea Border to an entity which refuses to consider alternative options (e.g. the aforementioned "not at risk" option) and which will prioritise the interests of the EU over those of NI. Continuing on the current trajectory is an excellent strategy for those who wish to transition NI into a manufacturing backwater.