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Mapping the Windsor Framework and UK-EU Reset: SPS

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This paper compares SPS EU law in the Windsor Framework with that proposed by DEFRA as in scope of the proposed UK-EU SPS Agreement and discusses potential implications for scrutiny and devolution.

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Contents

1	Introduction	3
2	Windsor Framework and the SPS agreement	4
3	Mapping the SPS agreement to the Windsor Framework	6
4	Implementation and scrutiny	8
4.1	Dynamic alignment	8
4.2	Decision shaping	9
4.3	Scrutiny arrangements	10
5	Conclusions	11
6	Further Reading	12
Annex 1		13

1 Introduction

On 20 November 2026, the UK Prime Minister Andy Burnham will attend the second UK-EU Summit in Brussels.[1] The summit presents "an opportunity for the UK and EU to strengthen their strategic partnership and engage with each other in promoting stability and prosperity in Europe and across the world".[2] At the summit, the UK and EU will discuss the next steps in the UK-EU relationship and address "practical next steps to deepen cooperation on security, illegal migration and crime, while cutting red tape and lowering costs for farmers and food businesses".[3] It is anticipated that the summit will result in the signing of number of agreements set out in the UK-EU 2025 Summit Common Understanding document, including a sanitary and phytosanitary agreement (SPS Agreement).

Media reports[4] on the draft deal have indicated that the SPS Agreement could have the following impact on trade between GB and the EU:

- Resumption of exports to the EU of fresh sausages, burgers, shellfish from domestic waters and seed potatoes.
- Removal of £200 Export Health Certificates, which confirm the product meets the health requirements of the country to which it is moving.
- Removal of £25 Phytosanitary certificates, which show that plants or plant products are free from pests and diseases.
- Potential removal of Inspector fees, organic certificates, some port fees and other checks for exports and imports to and from the EU
- Resumption of passports for British pets being taken into the EU.

Using information that is available prior to the summit, the remainder of this paper will explore the interplay between the Windsor Framework and the proposed SPS Agreement.

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[1] European Council UK-EU Summit in Brussels, Press Release,12 October 2026

[2] As above

[3] GOV.UK Prime Minister to attend UK-EU summit in Brussels on 20 November, Press Release,12 October 2026, p.1.

[4] Islam F UK and EU agree draft deal to scrap Brexit red tape over food exports, BBC News, 3 November 2026.

2 Windsor Framework and the SPS agreement

Figure 1 below shows that provisions on SPS are only part of the Windsor Framework. SPS-related EU law which deals with trade in goods is listed in Annex 2 of the Windsor Framework.

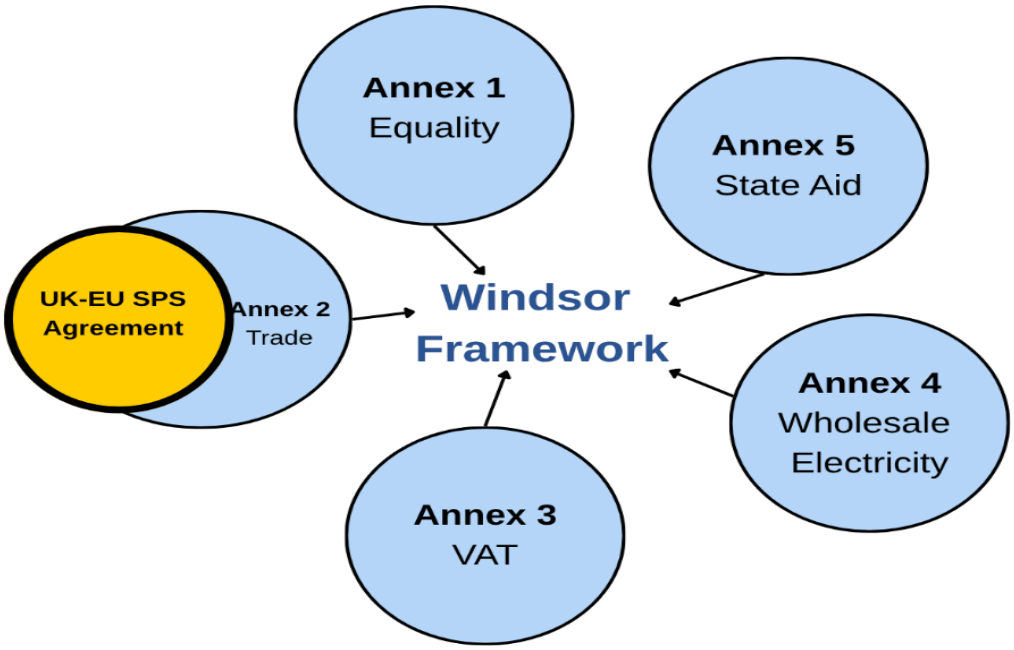


Figure 1: UK-EU SPS Agreement and Windsor Framework EU law

Within Annex 2, SPS-related EU law involves around 18 of 47 subheadings of EU law**.** Other subheadings in Annex 2 cover EU law relating to a range of areas, including chemicals, measuring instruments, medicinal products for human use, construction products, textiles, cosmetics and toys**.**

The Common Understanding[5] highlighted that the SPS Agreement would include "sanitary, phytosanitary, food safety and general consumer protection rules applicable to the production, distribution and consumption of agrifood

[5] Cabinet Office UK-EU Summit - Common Understanding, Policy Paper, Updated 22 December 2025

products, the regulation of live animals and pesticides, the rules on organics as well as marketing standards applicable to certain sectors or products".

In March 2026, the Department for Environment, Food and Rural Affairs (DEFRA) published a list of EU laws that the UK Government viewed as "as being in scope of the agreement".[6] The DEFRA list, which included legislation within eighteen areas, is set out in further detail in Annex 1of this paper and on DEFRA's website.[7] The list also includes Commission Regulations, Implementing and Delegated Acts which arise from these EU laws. It should be noted, however, that DEFRA's list was produced in March 2026 under the Starmer Government and could have been subject to change following negotiations with the EU. In addition to these lists, the DEFRA website also provides guidance for businesses in relation to the SPS Agreement.[8]

The Common Understanding[9] document states that the SPS Agreement will apply to the European Union and Great Britain, which does not include Northern Ireland. In July 2025, the European Commission (the Commission) indicated that the SPS Agreement should "apply alongside and without prejudice to the Windsor Framework".[10] The Commission, at that stage, indicated that EU law (including the rules related to dynamic alignment and the role of the CJEU) would continue to apply to Northern Ireland under the Windsor Framework.

The Common Understanding[11] document states that, provided the SPS Agreement is implemented, the benefits of removing certificates and controls on

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[6] Department for Environment, Food and Rural Affairs. UK-EU SPS Agreement – Legislation in scope, 9 March 2026

[7] As above

[8] Department for Environment, Food and Rural Affairs. SPS agreement -preparing your business, 30 July 2026

[9] Cabinet Office UK-EU Summit - Common Understanding, Policy Paper, Updated 22 December 2025

[10] COM(2025)408 Recommendation for a COUNCIL DECISION authorising the opening of negotiations between the European Union and the United Kingdom of Great Britain and Northern Ireland on a common sanitary and phytosanitary area between the European Union and the United Kingdom in respect of Great Britain and to link the United Kingdom and the Union's greenhouse emissions trading systems, 16 July 2025, page 3.

[11] Cabinet Office UK-EU Summit - Common Understanding, Policy Paper, Updated 22 December 2025

movements between the EU and Great Britain would be extended to movements between Great Britain and Northern Ireland through the interplay between the Windsor Framework and the SPS Agreement. The Commission document states that this would mean that the "vast majority of movements of animals, animal products, plants, and plant products between Great Britain and Northern Ireland would be undertaken without certificates or controls"[12] and "the 'not for EU labelling' for specific retail agri-foods would be removed",[13] The Commission highlighted that it would propose to "initiate the necessary procedures" to this end.[14]

Similarly, the DEFRA website[15] has confirmed that, once the agreement comes into effect, goods entering Northern Ireland from Great Britain will no longer need routine SPS border checks for dairy, fish, eggs, meat, plants and plant products or export health certificates, phytosanitary certificates, ISPM15 marking (for wood packaging material) and Northern Ireland plant health labels. However, a simplified certification may be required for "a very limited type of movement from Great Britain to Northern Ireland (such as live animals)" and there will still be the need to monitor biosecurity requirements.

3 Mapping the SPS agreement to the Windsor Framework

A mapping of the DEFRA list of EU laws onto the SPS related EU laws in the Windsor Framework shows that there is substantial overlap between the two lists. EU laws in the DEFRA list map onto the majority of SPS EU laws in the

[12] COM(2025)408 Recommendation for a COUNCIL DECISION authorising the opening of negotiations between the European Union and the United Kingdom of Great Britain and Northern Ireland on a common sanitary and phytosanitary area between the European Union and the United Kingdom in respect of Great Britain and to link the United Kingdom and the Union's greenhouse emissions trading systems, 16 July 2025, page 3.

[13] As above, page 4

[14] As above.

[15] Department for Environment and Rural Affairs. Guidance: SPS Agreement: preparing your business, updated 30 July 2026

Windsor Framework, covering Annex 2 subheadings 24, 29-44 and two EU laws from Subheading 20 on Medicinal products.

However, some EU laws in the DEFRA list are not in the Windsor Framework. These laws include EU law relating to testing plastic materials coming into contact with food, laws relating to staging points in transport, trade in competition horses, community plant variety rights and the marketing of bovine somatotrophin (BST). Using plastics (Council Directive 82/711/EEC[16] and Council Directive 85/572/EEC[17]) as an example, divergence could result in a scenario where, the law in Great Britain has changed to align with EU law relating to testing of plastics used as food coverings but the law in Northern Ireland has not. The divergence which would result, may affect the extent to which the SPS Agreement reduces trade barriers between Great Britain and Northern Ireland in this area.

In addition, there are EU laws that are part of the SPS laws in the Windsor Framework that are not included on the DEFRA list. These include laws relating to caseins and caseinates[18] (a milk protein used in the food industry), which fall under the subheading of food ingredients, traces, residues and marketing standards in Annex 2 of the Windsor Framework and EU law on medicated feed which falls under the subheading of feed products and hygiene in Annex 2 of the Windsor Framework. Northern Ireland will, therefore, be required to dynamically align with EU law on caseins and caseinates under the Windsor Framework but Great Britain, under the SPS Agreement, will not. This could affect the extent to which the SPS Agreement reduces trade barriers between Great Britain and Northern Ireland in this area.

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[16] Council Directive 82/711/EEC of 18 October 1982 laying down the basic rules necessary for testing migration of the constituents of plastic materials and articles intended to come into contact with foodstuffs

[17] Council Directive 85/572/EEC of 19 December 1985 laying down the list of simulants to be used for testing migration of constituents of plastic materials and articles intended to come into contact with foodstuffs

[18] Directive (EU) 2015/2203 of the European Parliament and of the Council of 25 November 2015 on the approximation of the laws of the Member States relating to caseins and caseinates intended for human consumption and repealing Council Directive 83/417/EEC

Mapping the two sets of laws also shows that, even where an EU law was included on both lists, it is unclear if both lists will contain the same provisions. For example, the Animal Breeding Regulation ((EU) 2016/1012) is on both lists but only some provisions of this act apply under the Windsor Framework. While some EU acts on DEFRA's list are in the Windsor Framework, it is as yet unclear whether the UK-EU SPS Agreement will include all provisions of these laws. In this context, it is also worth noting that EU directives (unlike EU regulations which must be applied in their entirety across the EU) allow individual countries to devise their own laws on how to achieve the goals set out in the directive.[19]

4 Implementation and scrutiny

The SPS Agreement will set out implementation arrangements, complemented by domestic measures in the European Partnership Bill.

4.1 Dynamic alignment

Dynamic alignment with EU law, which is currently required by the Windsor Framework, will be a feature of the SPS Agreement. Dynamic alignment involves the updating of UK law when relevant EU law is updated or replaced. The Common Understanding[20] document indicates that the UK Government will be required to ensure dynamic alignment with any changes or revisions to EU law that applies under the terms of the SPS Agreement:

> …the SPS Agreement should ensure the application of the same rules at all times by providing for timely dynamic alignment of the rules applicable to and in the United Kingdom acting in respect of Great Britain with all the relevant

[19] Types of legislation | European Union

[20] Cabinet Office UK-EU Summit - Common Understanding, Policy Paper, Updated 22 December 2025

> European Union rules, giving due regard to the United Kingdom's constitutional and parliamentary procedures.[21]

The Common Understanding document confirms that, in respect of GB, the UK will be required to dynamically align with EU law in the areas of the SPS Agreement. It has been noted,[22] however, that other EU agreements such as the EEA Agreement and EU/Swiss Package provide for some leeway in implementing EU law where constitutional requirements have to be fulfilled. A similar arrangement in the UK-EU agreements could allow for the complexities arising from the devolution settlements to be addressed. In laying out proposed UK obligations, the Common Understanding document has highlighted that "any agreement should include dynamic alignment with European Union rules where relevant, giving due regard to the United Kingdom's constitutional and parliamentary procedures".[23]

4.2 Decision shaping

In addition, the EU has committed in the Common Understanding to providing the UK Government with a decision-shaping role in the development of UK-EU law within the agreements. The Common Understanding outlines that this role should provide for the UK to raise concerns "at an early stage and contribute appropriately for a country that is not a member of the European Union" and that the Commission "should consult the United Kingdom at an early stage of policy-making".[24] Decision-shaping, however, would "not extend to participation in the Council or its preparatory bodies"[25] and, as a non-Member State, the UK will not have a vote in the legislative process. It remains to be seen how the UK Government will engage with the Executive and the devolved governments in

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[21] Cabinet Office UK-EU Summit - Common Understanding, Policy Paper, Updated 22 December 2025, para 25

[22] Dashwood A and Faull J. The Anatomy of Dynamic Alignment, April 2026, page 9.

[23] Cabinet Office UK-EU Summit - Common Understanding, Policy Paper, Updated 22 December 2025, para 21

[24] As above, para 30

[25] As above

Scotland and Wales in the decision shaping process, given that SPS is a devolved matter in the UK.

In a document setting out its priorities for the UK-EU summit, the Scottish Government stated that

> … the Common Understanding envisions not only dynamic alignment with EU rules, but also a future role for the UK in decision-shaping of relevant EU rules. It is critical to ensure that those decision-shaping arrangements are secured, and are designed to include a clearly defined role for the Devolved Governments, in a way which fully respects devolved competence. It is vital that the UK Government engages closely with the Devolved Governments to address these issues and ensure that appropriate arrangements are in place to safeguard respect for the devolved responsibilities of the Scottish Government and Scottish Parliament under the devolution settlement.[26]

Current arrangements for maintaining inter-governmental relations may provide a means by which devolved governments could input into the decision-shaping process. This could include further engagement with respect to legislative consent mechanisms where Westminster legislation contains provisions within devolved areas. The potential exists to gather devolved views on specific EU proposals within inter-governmental bodies such as the Interministerial Group for Environment, Food and Rural Affairs[27] which is responsible for SPS issues. There may also be a need to revise SPS-related Common Frameworks.

4.3 Scrutiny arrangements

It is unknown what scrutiny arrangements for the SPS Agreement will be put in place in Westminster and how these will interact with the existing scrutiny arrangements under the Windsor Framework. Whilst EU law could be automatically incorporated into UK law through a direct effect mechanism, it has been suggested that references to the EU Partnership Bill in the Kings Speech

[26] Scottish Government. Second UK-EU Summit: Scottish Government priorities. page 7

[27] Intergovernmental Relations - GOV.UK

indicate that the UK Government would more likely incorporate EU law through legislation (specifically secondary legislation).[28] It has also been highlighted that adoption of EU law by statutes of statutory instruments that require affirmative or negative resolution procedures would strengthen Parliamentary scrutiny in Westminster.[29] As outlined previously, it appears that the Windsor Framework and the SPS Agreement will operate in parallel with each other. The SPS Agreement may not, therefore, impact on the scrutiny of EU law by the Democratic Scrutiny Committee under the Windsor Framework. It is unclear, however, how parallel scrutiny arrangements would work in practice.

5 Conclusions

Following the UK-EU Summit on 20 November we may have a greater understanding of how the UK-EU SPS Agreement and Windsor Framework fully map onto each other. However, it seems certain that there will be substantial overlap in the legislation covered by the two arrangements, alongside differences that require further examination.

Given that the Windsor Framework and the UK-EU SPS Agreement will operate in parallel, questions arise as to how the UK Government and the European Commission will address any differences in the EU law covered by the two arrangements, including provisions that fall within the scope of one but not the other, and what implications any such differences may have for trade if they are not fully addressed.

The final agreement and accompanying implementation measures will be needed in order to establish what the differences highlighted above mean for trade, scrutiny and devolved participation. Any future analysis will address this interaction and may provide further insight into dynamic alignment within the

[28] Bocconi (2026) Dynamic Alignment with the EU: How to make it work. Seminar held at Kings College London, 4 June 2026, page 8

[29] Dashwood A and Faull J. The Anatomy of Dynamic Alignment, April 2026, page 9.

agreement, the role of scrutiny and the participation of the devolved governments within the decision-shaping process.

It is also worth underlining that the SPS Agreement will not remove requirements relating to customs declarations, import VAT, customs duties, rules of origin or commodity classification.[30]

6 Further Reading

Raiser has produced previous publications on the UK-EU Agreements including:

1. Deb, A (2026) The UK-EU reset and the role of devolution, Research and Information Service Research Paper, NIAR 289-2026 (RaISe, 2 November 2026)
2. Doherty, G (2025) The UK-EU Reset: Implications of an Emissions Trading System (ETS) Linkage Agreement for the Windsor Framework. Research and Information Service Research Paper, NIAR 187-2025 (RaISe, 16 September 2025)

[30] FN Customs Limited (June 11, 2026) The UK-EU SPS Agreement Explained: What the 2027 Border Deal Really Means for Food Importers

Annex 1

In March 2020, the Department for Environment, Food and Rural Affairs produced a list of EU laws, that the UK Government viewed as "as being in scope of the agreement".[31] This list included legislation within eighteen areas as follows:

- General Food Law and Consumer Information
- Food Hygiene and Safety of Food of Animal Origin
- Food Additives, Flavourings, Supplements and Novel Foods
- Marketing Standards for Specific Food
- Food Contact Materials
- Other Food-Related Measures
- Feed Products and Hygiene
- Genetically Modified Organisims
- Animal Health
- Animal Breeding
- Animal Welfare Transport and Slaughter
- Plant Health
- Marketing of Plant Reproductive Material
- Official Controls
- Plant Protection Products
- Biocidal Products Regulation
- Sanitary and Phytosanitary – Other
- Veterinary Medicines – Residue Limits and trade-relevant aspects of antimicrobial resistance.

[31] Department for Environment, Food and Rural Affairs. UK-EU SPS Agreement – Legislation in scope, 9 March 2026