



Brexit's Impact on Waste Transfrontier Shipments (TFS)

Brexit poses some unique challenges for the EU and Ireland, in particular dealing with shipments of waste to and from Northern Ireland and Great Britain. The Waste Shipment Regulation (WSR) ([Regulation \(EC\) No. 1013/2006](#) on shipments of waste), sets out the procedures to be followed when moving waste within, into and out of the EU. The WSR already includes procedures to be followed when sending waste to “third countries”, i.e. those countries that are not part of the EU.

Several notices have been prepared by the European Commission on Brexit, including the following notice on waste shipments:

https://ec.europa.eu/info/sites/info/files/notice-to-stakeholders-brexit_waste-shipments_en.pdf

Under the Withdrawal Agreement, the Protocol on Ireland/Northern Ireland (IE/Ni Protocol) has applied since the transition period ended on 31 December 2020. From a WSR perspective, this has had the effect of treating Northern Ireland as if it were a member state and treating Great Britain (England, Scotland & Wales) as a third country. The impact on waste shipments between Ireland and Northern Ireland and between Ireland and Great Britain are discussed below.

Shipments for recovery after the transition period

Any waste travelling to or from Ireland to Northern Ireland or Great Britain for **recovery has not been affected from a TFS perspective**. However, as per the Customs Arrangements section below, there is an additional requirement for carriers to submit a copy of the Annex IB movement document, for waste contained in Annex IV of the WSR, to Customs in advance of the shipment. This applies for shipments to and from all third countries, including Great Britain, affecting both exports and imports. Annex IV of the WSR contains the Basel Convention and OECD Decision amber-list codes as well as Y46, Y47 and Y48.

There has been no other changes to TFS administration procedures, or the paperwork used to organise shipments of waste for recovery. As the UK is both an OECD member country and a Party to the Basel Convention, Articles 38 (Exports), 44 (Imports) and 32 (Transit) of the WSR apply to waste shipments destined for **recovery** since the end of the transition period, 31 December 2020.

Shipments for disposal after the transition period

Shipments to Great Britain: Under UK policy, waste is not permitted to travel from Ireland to Great Britain for disposal and this continues to be the case since the end of the transition period. This policy is also contained in Article 34 of the WSR which states *‘all exports of waste from the Community destined for disposal shall be prohibited’*.

A bilateral agreement to allow for imports of hazardous wastes for disposal via high temperature incineration (HTI) from Ireland to the UK **expired on 29 March 2019**, which was aligned with the date

that the UK was initially due to leave the EU. This agreement was standalone to any change of date to the UK withdrawal from the EU. Therefore, **there is no agreement in place to allow for exports of hazardous wastes to the UK for disposal via HTI from Ireland.**

Shipments to Northern Ireland: Following consultation with the Northern Ireland Environment Agency, shipments of hazardous waste for D5, D9 and D10 disposal operations between Ireland and Northern Ireland can resume. This is in accordance with the IE/NI Protocol and the UK Waste Shipments Plan.

Customs Arrangements

In accordance with Articles 38 and 44 of the WSR, there is a requirement for the waste carrier to send the Annex IB movement document to the Revenue Commissioners in advance of certain amber-list shipments to and from third countries, including Great Britain. The notifier can also submit this document to the relevant Revenue Commissioners' email address contained in Appendix 2 of the following guidelines:

<https://www.revenue.ie/en/tax-professionals/tdm/customs/prohibitions-restrictions/control-of-waste-shipments.pdf>

As Northern Ireland is being treated as if it were a Member State, there is no additional Customs requirements for waste shipments between Ireland and Northern Ireland.

The content of this advisory notice may change subject to any amendments under the Withdrawal and Trade and Cooperation Agreements.