

Brexit's Impact on Waste Transfrontier Shipments (TFS)

Brexit poses some unique challenges for the EU and Ireland, in particular in dealing with 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.

A number of 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) will apply after the transition period ends on 31 December 2020. From a WSR perspective, this will have the effect of treating Northern Ireland as if it were a member state while Great Britain (England, Scotland & Wales) will be treated as a third country. The impacts 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 will not be affected from a TFS perspective.** However, as per the Customs Arrangements section below, Revenue should be consulted to ascertain their requirements for exports to Great Britain.

In practical terms, there will be no change to current TFS administration procedures or the paperwork used to organise shipments of waste for recovery. As the UK is both an OECD country and a party to the Basel Convention, Articles 38 (Exports), 43 (Imports) and 32 (Transit) of the WSR will apply to waste shipments destined for **recovery** upon 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 between Ireland and Great Britain for disposal and this will continue to be the case upon 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*’.

The 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 now no agreement in place to allow for exports of hazardous wastes to the UK for disposal via HTI from Ireland.**

Shipments to Northern Ireland: There was previously an exemption in place for shipments of hazardous waste for D5, D9 and D10 disposal operations between Ireland and Northern Ireland. However, **this exemption expired on 31 January 2020 when the UK left the EU.** In accordance with

the IE/Ni Protocol and the UK Waste Shipments Plan, the intention is that these shipments will be permitted to resume. Negotiations are ongoing and an update will be provided in due course.

Customs Arrangements

The Revenue Commissioners has produced a guidance document (<https://www.revenue.ie/en/customs-traders-and-agents/documents/export-procedures-guide.pdf>) to assist exporters with sending goods (which would include waste) from the EU to Third Countries. Any Brexit export related queries can be sent to exportpolicy@revenue.ie for advice or any clarifications required.

As Northern Ireland will be treated as if it were a Member State, there will be no additional Customs requirements for waste shipments between Ireland and Northern Ireland. However, for waste shipments between Ireland and Great Britain, exporters should consult the Revenue Commissioners guidance document or email them directly with any queries.

The content of this advisory notice may change subject to the ongoing Brexit negotiations.