

TRADE FLOWS IN THE CUSTOMS CHANNEL MODEL

	High alignment (e.g., hybrid customs and regulatory harmonisation)		Low alignment (e.g., maximum facilitation customs and mutual recognition of conformity assessment)	
Trade flow	Green channel	Red channel	Green channel	Red channel
NI → IE	No controls at the land border	No controls at the land border	No controls at the land border	No controls at the land border but higher volume of goods in NI not compliant with EU trade policy, therefore greater risk of 'leakage' across the land border.
IE → NI		[[Controls at premises for high risk goods, e.g., food products, to track 'farm to fork' journey?]]		[[Is a residual land border required in a low alignment environment?]]
NI → GB	All goods pass through the green channel. High alignment with EU so there are no NTBs; products of mixed NI-IE origin can pass through the green channel.	No NI goods to GB are required to travel through the red channel. [[How will the hybrid model manage non-EU imports entering cross border supply chains and then being sold to GB? For example, the TRA may decide to impose duties on foreign goods that are not mirrored in the CET]]	All goods. Intelligence led controls on green channel to prevent IE goods accessing the GB market. CTC-style flexibilities required for NI goods being shipped to GB via Dublin port, which is particularly important with the JIT supermarket supply chains.	None [[Are controls required on mixed NI/IE origin goods to ensure IE does not have preferential access to the GB market? For example, could French red meat producers raise a MFN/LPF dispute if similar IE producers can continue to access the UK market while their product is subjected to border controls?]]
GB → NI	All goods pass through the green channel.	No GB goods to NI are required to travel through the red channel. [[Are controls required on non-EU goods imported to GB that do not meet EU trade policy (e.g., have reclaimed a tariff differential, or are subject to anti-dumping or countervailing duties)?]] [[Would the EU want controls on high risk goods? For example, if hormone treated beef is permitted in the UK would all beef products need to pass through a red channel to confirm compliance with monitoring arrangements?]]	All goods (However, EU risk appetite may compromise this principle).	None (However, EU risk appetite may compromise this principle). [[Query whether high risk goods would be required to use red channel?]]
IE → GB	All goods of EU origin pass through the green channel.	[[Limited to non-EU goods?]]	All goods where UK remains aligned to the EU.	All goods where UK diverges from the EU. Without mutual recognition of rules the controls applied in the red channel would be disruptive to trade.

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				[[Risk of IE goods using NI as a 'back door' to GB could create need for controls on NI-to-GB trade. Can this be managed by intelligence led controls?]] [[Negotiability of IE having to bear the costs of increased trade frictions]]
GB → IE	All goods compliant with EU trade policy.	Limited to high risk or non-EU goods to ensure they meet EU trade policy. [[Risk of GB goods using NI as a 'back door' to IE could create need for controls on GB-to-NI trade]]	All goods where UK remains aligned to the EU.	All goods where UK diverges from the EU. [[Risk of IE goods using NI as a 'back door' to GB could create need for controls on NI-to-GB trade.]]
NI → EU26	All goods compliant with EU trade policy.	Limited to high risk or non-EU goods to ensure they meet EU trade policy. [[Risk of NI goods using IE as a 'back door' to EU26 could create need for controls on IE-to-EU26 trade]]	All goods where UK remains aligned to the EU	All goods where UK diverges from the EU. [[Risk of NI goods using IE as a 'back door' to EU26 could create need for controls on IE-to-EU26 trade]]
EU26 → NI	All goods pass through the green channel.	None. [[Controls required on non-EU goods?]]	All goods where UK remains aligned to the EU.	All goods where UK diverges from the EU. [[Risk of EU26 goods using IE as a 'back door' to UK could create need for controls on IE-to-EU26 trade]]
IE → EU26	All goods pass through the green channel. CTC-style flexibilities for IE using the GB land bridge to access EU26.	None.	All goods. CTC-style flexibilities for IE using the GB land bridge to access EU26.	None [[Are controls required on mixed NI/IE origin goods to ensure NI does not have preferential access to the EU market?]]
EU26 → IE	All goods pass through the green channel. CTC-style flexibilities for EU26 using the GB land bridge to access IE.	None.	All goods	None
NI → RoW	None	All goods	None	All goods
RoW → NI				