Alastair Jame: Good morning, everyone, and thank you for joining us. My name is Alastair James, and I head up Invest NI's market access unit. I'd like to welcome you all to this webinar on forthcoming changes to steel import tariffs. Today's topic matters because steel is not just a policy issue, it's a cost, supply chain input and a competitiveness issue. For businesses in Northern Ireland that is especially important because our trading position is different from anywhere else in these islands. We operate with access to both the UK market and the EU market, but that advantage only works smoothly when the rules around steel movements are clear, stable and workable in practice. The introduction of tariff rate quotas by the European Union and the United Kingdom on the 1st of July is designed to manage imports and protect domestic producers. In simple terms, a quota allows a certain amount of steel to enter out a lower or nil tariff with higher duty supplying once that limit is reached for businesses, the immediate question is not whether the policy sounds sensible in theory. It is what happens to price availability and lead times when quotas fill up or when products are reclassified, delayed or caught by different rules on either side of the Irish Sea. And that is when Northern Ireland becomes particularly exposed. Many firms here rely on steel arriving from Great Britain or through wider EU supply chains. If quota regimes are tight, or if tariffs differ between jurisdictions, the impact is felt very quickly by manufacturers, by stockholders, fabricators and construction related firms. It affects margins, but it also effects certainty. And certainty is what businesses value most when planning orders, managing inventory and committing to contracts. We've already seen how sensitive this area can be. Changes to EU steel safeguards, together with the separate UK regime, have created friction and complexity for the movement of steel into Northern Ireland. In response, specific arrangements were developed to make some of those flows more workable. But the broader reality remains. Businesses still have to navigate two systems, not one. That means compliance costs, administrative checks and commercial risk are all part of the picture. We also cannot look at this in isolation from the United States. The Section 232 steel tariffs continue to shape global steel trade, influencing where steel flows, how markets absorb excess supply, and how other jurisdictions respond with their own protective measures. The result is a more managed, less predictable global market, and that has direct consequences for companies here that need dependable access to competitively priced steel. So, over the course of this webinar, we will focus on the practical questions, what the EU and UK tariff rate quotas are intended to do, how they affect the market, where the pressure point for Northern Ireland businesses are and what company should be watching as these policies continue to evolve. Before moving on to our first presenter, I would just like to run over some housekeeping matters. This webinar will be recorded, and we will be uploading it onto our website to make it available for others to view. All mics will be muted other than for our speakers today and cameras will also be off during the presentations to allow for the maximum screen size for the slides. Our speakers will all be on camera during the Q&A session. Later questions can be typed into the chat function for this webinar. And I would ask you try to make your questions as general as possible and it is difficult to answer company specific or product specific questions without knowing detailed information on company procedures and supply chains. Where there are common themes across the questions coming in, we will group these as best we can to enable us to address as many questions as possible. And if we're unable to get through all the questions, we will endeavour to have these answered by our panel after the event. And again, these will be posted on our website. So, thank you again for joining and I will now hand over to Jonathan.

Jonathan Walsh: Good morning, everyone, and thank you to Alastair and to Invest Northern Ireland for the invitation to speak today. My name is Jonathan Walsh, and I'm a Director of Fortior, which is a Northern Ireland-based customs, trade and strategic advisory business. I've spent nearly 30 years in business, including close to twenty years working in senior international trade roles, within industry. And on 4th July this year, I will reach ten years working as a trade, customs and strategic advisor, supporting manufacturing, engineering, and wholesale businesses trading across borders and jurisdictions. So much of the last decade of my work has been shaped by some of the biggest changes to UK and EU trade in generations. Initially, that involved helping businesses prepare for Brexit and the new Northern Ireland trading arrangements. And then, since the beginning of 2021, a significant part of my work has involved helping businesses navigate the practical realities of operating under the Northern Ireland Protocol, the Windsor Framework, and across and between UK and the EU systems. In practice, that means helping businesses understand not just the policy position, but how those rules operate commercially and operationally in the real world. Alongside supporting businesses directly, across the UK, Ireland, the European Union and beyond, I actively engage with HMRC and other UK government departments, as well as their Irish and EU counterparts. I also participate in a number of trade industry and Queen's University-led steering groups, and stakeholder forums focused on customs, trade, and Northern Ireland's unique trading arrangement. That combination of industry experience, advisory work, and stakeholder engagement provides a useful perspective on how these changes are developing in practice. So before we begin today, it's important to set some expectations. Today's session is intended as a practical briefing, based on the published position, as of June 2026. Given the breadth and complexity of the topic, and the fact that implementation continues to evolve, this webinar cannot provide definitive advice for every business or scenario. The position for any business will depend on factors such as the products involved, their origin, the routes they take, and how those goods are used or processed when they enter Northern Ireland. But instead, my objective this morning is to help businesses understand the changes coming into effect, identify potential areas of exposure and recognise where further review may be appropriate. And why does that matter? Although today's session focuses on steel, many of the themes we will discuss extend beyond steel alone. Increasingly, businesses are having to think about sourcing, origin, supply chain resilience, customer expectations and competitiveness. And nowhere is that more relevant than here in Northern Ireland. To understand why these changes matter as much here, we first need to understand Northern Ireland's unique position under the Windsor Framework. Before we get into steel specifically, it's important to step back and understand why Northern Ireland is different. Under the Windsor Framework, Northern Ireland occupies a unique position, unlike anywhere else in either the UK or the European Union. In fact, in anywhere in the world. Northern Ireland remains part of the United Kingdom's customs territory. However, under the Windsor Framework, and previously the Northern Ireland Protocol, Northern Ireland also continues to benefit from access to the EU Single Market for goods. In practice, this means that Articles 30 and 110 of the TFEU, Treaty for the Functioning of the European Union, continue to apply in the United Kingdom with respect to Northern Ireland. It also means that Northern Ireland continues to align with certain EU customs rules and regulatory requirements in relation to goods. This unique position is often referred to as Northern Ireland's Dual Market Access. For many businesses, that creates significant opportunities, but it also creates complexity. Because when goods enter Northern Ireland from outside the European Union, and that includes Great Britain, those goods may be considered at risk of entering the EU Single Market. And where goods are considered at risk, EU customs rules, tariffs and trade measures apply, including EU tariffs, tariff rate quotas, also known as TRQs, safeguard measures, and trade remedies such as anti-dumping duty. In practice, if you bring goods into Northern Ireland from Great Britain or from a country outside both the UK and EU, import information must be submitted to HMRC, either directly or through an intermediary, such as the Trader Support Service. Whether duty is payable depends on a number of factors, including the origin of the goods and whether they are considered at risk of entering the EU. Importantly, some goods cannot be declared as not at risk. Where goods are subject to certain EU trade remedies, including safeguard measures such as steel TRQs or anti-dumping duty, they are treated and known as Category 1 goods, and are automatically deemed at risk under the Windsor Framework. For steel importers, this point is critical. It means that EU trade measures remain highly relevant in Northern Ireland. And it is for this reason that specific internal UK trade mechanisms, such as the use of NIRM or UKIMS, are outside of the scope of today's webinar. The key message for you attendees is this. Northern Ireland businesses operate at the intersection of UK and the EU systems, and because of that, route and origin matter more than ever. So with the foundations in place, let's now look specifically at why steel has become such an important area of focus in both the UK and the European Union.

Jonathan Walsh: Having considered Northern Ireland's unique position under the Windsor Framework, the next question is, why steel? The answer is that steel is not just another product category. Globally, steel is regarded as a strategically important industry and, as a result, has been subject to trade defence measures for many, many years. In fact, many of the steel measures businesses are dealing with today have their origins back in 2018, during President Trump's first term in office within the US. When the United States imposed Section 232 tariffs on steel imports, the European Union became concerned that steel originally destined for the US market could instead be diverted into Europe, and the UK was part of the EU at that time. In response, the UK introduced steel safeguard measures, including tariff rate quotas, designed to protect EU producers from import surges and trade diversion. Those measures have evolved over time and remain a key feature of the European steel landscape today. For some Northern Ireland businesses, steel trade measures are not new. For most Northern Ireland businesses involved in steel, steel trade measures are not new. Since 2021, businesses importing certain steel products into Northern Ireland from Great Britain or directly from countries outside both the UK and EU, the Rest of World, have already had to navigate the EU trade measures under the Northern Ireland Protocol, and subsequently the Windsor Framework. This has included import declarations, EU tariff rate quotas, safeguard tariffs and, where applicable, anti-dumping duty on some products from certain origins. That's because where goods entering Northern Ireland are considered at risk of entering the EU Single Market, EU customs rules and trade measures continue to apply. To recap, because this is critically important, where goods are subject to EU trade remedies, such as steel safeguard measures, they are treated as Category 1 goods, which automatically considers them at risk under the Windsor Framework. So even if a trader is registered, authorised for UK Internal Market Scheme, even if they say that they are trading or if they are only trading within the internal United Kingdom market, they have additional requirements, evidence requirements when they trade B2B. In any case, when a good is Category 1, i.e. there is trade remedies attached, the goods are automatically at risk, and as such are requiring they go through these import declaration requirements, such as tariff rate quota, quota, checks and so forth. But there's also a second group of businesses that may now become affected. Since 2021, many Northern Ireland businesses have been importing products, materials and components from Great Britain that were not, themselves, subject to EU steel measures. Whilst these businesses have been living with import declarations and customs processes, they may never previously have had to think about steel tariff rate quotas or trade remedies directly. The tightening of UK steel measures, however, from 1st July 2026, may now change that indirectly. Many Northern Ireland manufacturers purchase products and materials from suppliers in Great Britain, they have done from the very beginning, for generations. In those supplier face (ph)-, if so, those suppliers, i.e. their suppliers in GB, face tighter UK quotas, higher costs or reduced availability, those impacts may ultimately be felt through increased prices, supply constraints, longer lead times and sourcing decisions for the NI businesses indirectly impacted. In other words, even businesses that have never had direct exposure to steel safeguard measures may increasingly feel the effects through their supply chains. At the same time, businesses importing steel directly into Northern Ireland, from countries outside both the UK and EU, may increasingly need to consider both UK and the EU trade measures simultaneously. This is one of the clearest examples of Northern Ireland's unique position under the Windsor Framework. And what's the key message for you here? Historically, many Northern Ireland businesses focus primarily on the EU trade measures. But from 1st July, businesses may increasingly need to understand both the EU and UK measures because, whether directly through customs exposure or indirectly through their supply chains, they may be impacted. So why are governments acting now? Having looked at why steel matters, it is useful to step back and consider why governments around the world are increasingly intervening in this area. The measures we are discussing today do not exist in isolation. Across the world, governments are increasingly focusing on their supply chain resilience, industrial strategy, trade defence and strategic autonomy. As this slide highlights, we are seeing growing use of trade defence measures, including safeguards, anti-dumping duties and origin controls. At the same time, customer expectations are also evolving. Increasingly, businesses are being asked not only where products come from, but also for information relating to origin, emissions, traceability and wider supply chain visibility. For businesses, this means that steel is no longer simply a customs issue. Increasingly, it becomes a commercial issue. As highlighted on the right-hand side of this slide, this may increasingly influence procurement decisions, route selection, supplier visibility, documentation, quality and, ultimately, competitiveness for the business. But Northern Ireland's businesses may be particularly well placed in this environment because they have already operated at the intersection of UK and EU systems for the last five years or so. So again (ph), what's the key message from this slide? Businesses that understand both operational systems and commercial expectations may be better positioned than they realise. With that wider context in mind, let's now look specifically at what the UK is changing from 1st July 2026 and why that matters for Northern Ireland businesses.

Jonathan Walsh: Having looked at the wider global context, this slide brings us specifically to the UK measures, due from just over a week away, on 1st July. There are three points to take from this slide. Firstly, the UK is reducing many of its steel tariff rate quotas, which, in practice, in practical terms means less steel may be able to enter the UK tariff-free under the relevant quota categories. Will be, it's not may be. Secondly, where quota has been exhausted, imports above the available quota may now face a 50% UK safeguard tariff. In the past, it was-, or currently it is 25% out-of-quota tariff. Whilst obviously, 25% was significant, reduced quota and a doubling of the out-of-quota tariff rate becomes much more than a customs technicality. It will undoubtedly directly affect landed cost, pricing, purchase-, purchasing decisions and supply availability. Thirdly, as already covered, the policy objective is linked to wider concerns around global steel overcapacity, trade diversion and protection of the domestic steel sector. For Northern Ireland businesses, the key point is not simply whether they personally import steel directly into Northern Ireland, as some businesses will have direct exposure, particularly where they import steel directly from the Rest of World into Northern Ireland. But for many more businesses, they will be affected indirectly. If GB stockholders, distributors or suppliers face tighter UK quotas, higher costs or reduced availability, those pressures can flow through to Northern Ireland's customers in the form of higher prices, longer lead times, reduced choice or changes in sourcing strategy. That is why the bottom message on this slide matters. Northern Ireland businesses still interact with the EU safeguard requirements, depending on route and origin, but UK measures now also matter because they can shape the GB supply market that many NI businesses buy from. So the key point is this, UK steel measures may affect Northern Ireland businesses both directly, through customs exposure and Rest of World to NI imports, but also indirectly, through supply chain, cost, availability and pricing.

Jonathan Walsh: UK measures are only half the picture here. We also need to look at what the EU is changing because, for Northern Ireland businesses, EU steel measures remain highly relevant under the Windsor Framework. We just looked at the UK position. However, for many Northern Ireland businesses, EU measures remain the more directly relevant customs consideration, under the Windsor Framework. As we've already discussed, where goods entering Northern Ireland are considered at risk of entering the EU Single Market, EU customs rules and trade measures continue to apply. This is particularly important for steel, as TRQs mean automatically at risk status. The first message from this slide is that the EU is tightening its steel safeguard framework from 1st July. The framework has progressed through the EU legislative process and will replace the existing safeguard arrangements. Whilst final publication detail and implementation guidance continues to emerge, the direction of travel in the EU is clear. Tighter quotas, greater monitoring and increased scrutiny of origin and supply chain. The second point is that imports above the relevant country-specific or global quota may face a 50% safeguard duty, similar to the UK out-of-quota tariff. For businesses importing steel directly into Northern Ireland from countries outside the EU, including Great Britain, quota availability and quota timing may therefore become increasingly important. And this is where Northern Ireland becomes unique. Unlike businesses operating solely in Great Britain, Northern Ireland businesses increasingly find themselves operating between evolving UK and the EU steel regimes. That doesn't mean every Northern Ireland business will face direct customs exposure. However, businesses, businesses here should increasingly understand where their products originate, how they move, whether trade remedies apply and how changes elsewhere in the supply chain may affect them commercially. The final point on this slide is perhaps the most important in the longer term. The EU direction of travel extends beyond tariffs. Increasingly, we are seeing focus on supply chain traceability, trade defence enforcement, carbon reporting and CBAM, origin verification, including concepts such as melt and pour, and wider product standards and strategic resilience. In other words, this issue is no longer simply tariffs. Increasingly, it's about visibility, traceability and understanding your supply chain. So what do Northern Ireland businesses need to do or take from this? Northern Ireland businesses may increasingly operate between evolving UK and the EU steel regimes, making route, origin and supplier visibility more important than ever. So having looked at both UK and the EU changes, let's now turn to why Northern Ireland's position under the Windsor Framework makes these developments particularly unique. Having looked separately at the UK and the EU measures, we now come to the question that really sits at the heart of today's webinar, why is Northern Ireland treated differently? The answer is that Northern Ireland operates at the interface of UK and EU trade systems, under the Windsor Framework. Northern Ireland remains part of the United Kingdom's Internal Market and customs territory but, at the same time, under the protocol, Windsor Framework arrangements, Northern Ireland continues to have access to the EU Single Market for goods, and it aligns with certain EU customs and regulatory rules, in relation to goods, as a result. This unique position is often referred to as Dual Market Access. For businesses that create-, that creates opportunities, but it also creates complexity. The key point is that when goods enter Northern Ireland from outside the European Union, and in this case, that includes Great Britain, they may be considered at risk of entering the EU Single Market. Where goods are considered at risk, EU customs rules and trade measures apply. For steel products, this is particularly important. EU steel safeguard measures, such as tariff rate quotas and, where applicable, anti-dumping duty, are treated as Category 1 goods under the Windsor Framework. These goods are therefore automatically considered at risk. That means that EU trade measures remain highly relevant for Northern Ireland importers. The left-hand side of the slide highlights movements from the European Union. Where steel is already in free circulation within the EU, movements into Northern Ireland are generally more straightforward, from a safeguarding perspective. On the right-hand side, we have Great Britain. Goods moving from Great Britain into Northern Ireland operate under the Windsor Framework arrangements. UK origin steel benefits from specific UK/NI quota arrangements, agreed under the Windsor Framework, for certain sensitive categories. However, origin remains critical. EU origin steel moving via GB is treated differently from Rest of World or UK origin steel moving via GB. And this brings us to perhaps the most important point in the presentation. Route and origin matter. The same steel products can produce very different operational outcomes, depending on where it originates, the route it takes and whether it is considered at risk of entering the EU. And in the case of Category 1 goods, they are automatically at risk. The position becomes most complex for direct imports from the Rest of World into Northern Ireland. In those scenarios, Northern Ireland traders may increasingly need to consider both UK and EU trade measures simultaneously, from 1st July 26. This is because the goods are entering the UK customs territory, whilst the EU trade measures also apply. That is why Northern Ireland is unique. Businesses have increasingly operated-, businesses here are increasingly operating between two evolving systems. So the key message is simple. Different rules can apply depending on route and origin, and understanding those differences is increasingly becoming a commercial advantage.

Having established why Northern Ireland is different, let's now look at where Northern Ireland has historically sat between UK and EU steel regimes and how that position is evolving, since 1st January 2021. And we've established why Northern Ireland is different, so this slide illustrates how Northern Ireland's position has evolved over time. Historically, under the Northern Ireland Protocol, and subsequently the Windsor Framework, many Northern Ireland steel movements interacted primarily with EU trade measures. That's because goods entering Northern Ireland from outside the EU, and are considered of entering the-, at risk of entering the EU Single Market, which in this category is anything-, Category 1 steel is considered at risk automatically, EU customs rules and trade measures apply. As a result, Northern Ireland businesses importing steel have, since 1st 2021 January, often focused on the EU tariff rate quotas, EU safeguard measures and things like anti-dumping duty and other trade remedies. However, the position is now evolving. From 1st July, Northern Ireland businesses may increasingly find themselves operating between two evolving steel regimes, an evolving EU steel regime and an evolving UK steel regime, a more hands-on UK steel regime. That does not mean every business suddenly faces maximum exposure. Exposure continues to depend on route, the origin of the product, product classification and supply chain structure. But increasingly, businesses will need visibility across both systems. For some businesses, this may mean direct customs exposure. For others, the impacts they face will be indirect, through their suppliers, their sourcing decisions and market pricing. The key message from this slide is that Northern Ireland increasingly sits between two evolving systems. Understanding how those systems interact is becoming increasingly important for businesses operating across and between UK and EU markets. So with that context in mind, let's now look at the root logic itself and why the same steel products can create very different outcomes, depending on how it enters Northern Ireland.

Jonathan Walsh: This is another key slide in my presentation because it translates policy into operational reality. If there's one message I would encourage businesses to take away from today's session, it is this, the same steel products can create very different outcomes, depending on route and the origin. Under the Windsor Framework, Northern Ireland businesses cannot simply look at a commodity code in isolation. Businesses also need to consider, where did the product originate? How is it moving? Which customs environment is interacting with it? And what trade measures may apply? In this slide, I've tried to set out four simplified movement scenarios. We've got the green, the orange and the red, the traffic light-type system, and with the, the blue in there as well for GB-NI. So starting on the left-hand side, movements of steel from the European Union into Northern Ireland, that is steel that is in free circulation in the EU at the time of movement, are generally the most straightforward from a safeguard perspective. As we move across the slide, through Great Britain and into the Rest of World, the level of complexity and potential exposure increases. Why? Because routing through Great Britain does not remove origin. A product originating in China, India or another Rest of World country doesn't suddenly become UK origin simply because it passes through Great Britain. And this is particularly important for steel. For example, EU origin steel entering Northern Ireland via GB reseller is generally treated differently from either UK or Rest of World origin steel moving via Great Britain. Similarly, direct imports from countries outside both the UK and EU into Northern Ireland may increasingly require businesses to consider both UK and the EU trade measures simultaneously. This is one of the clearest examples of Northern Ireland's unique position under the Windsor Framework. The key point is that route, origin and customs treatment increasingly interact. And because of that, businesses can no longer simply ask, 'What is the commodity code?' They instead need to be asking, 'What's the commodity code? Where did this product originate? How is it moving? What declarations are required? And which trade measures might apply? ' Operational understanding itself is becoming very commercially valuable. The businesses best placed to respond are often those that understand their supply chains before disruption occurs. So let's now walk through each of these scenarios in turn and see how the same steel products can produce very different outcomes, depending on the route it takes into Northern Ireland.

Jonathan Walsh: Let's start with what is generally the lowest complexity movement scenario from a steel safeguard perspective, EU origin steel or steel that is in free circulation in the EU at the point of sale, and the point of movement, to Northern Ireland. Here, steel is moving directly from the European Union into Northern Ireland. Where steel is already in free circulation within the European Union, EU safeguard measures, such as tariff rate quotas, have either already been addressed, either because the steel is EU originating or, where it is of Rest of World origin, because the relevant customs formalities and trade measures were applied when it was originally imported into the EU. As a result, UK safe measures do not typically apply, and movements from, the the EU into Northern Ireland or often more predictable, from a customs and trade remedies perspective. That doesn't mean businesses should ignore wider developments. Increasingly, customers and supply chains are seeking greater visibility around origin, traceability, emissions and supplier information. However, from a steel safeguard perspective, this is generally the simplest route. The key message from this slide is straightforward. Not all steel movements are impacted equally. Route and origin matter. So let's, let's now look at what happens when Great Britain is into the supply chain. This next scenario introduces Great Britain into the supply chain. This is a scenario many Northern Ireland businesses will recognise, particularly where they purchase steel from stockholders, distributors or resellers in GB. The key point here is that the route has changed. The goods are now moving from Great Britain into Northern Ireland, so an import declaration is required for the commercial movement. However, where the steel is EU originating, and that origin can be properly evidenced, EU safeguard quota checks should not generally be required again simply because the goods are moving via Great Britain. That distinction is important. This is not the same as saying that the-, any Rest of World origin steel, that was previously in free circulation in the EU, can move through Great Britain into Northern Ireland without further consideration. That's a different technical discussion and not the focus of today's webinar. For today's purpose, the practical point is this. EU origin steel, moving via GB is generally treated differently from UK or Rest of World origin steel moving via Great Britain. In that, once-, whilst there is a requirement to complete an import declaration, when you get to quota, you use the NIQUO code if you're doing this yourself through TSS, N-I-Q-U-O, but in the description box, you simply state EU origin, and you hold the evidence to meet this or to prove this. A declaration requirement does not automatically mean quota exposure, but the origin position must be supportable. So let's now move into UK origin steel moving from GB into Northern Ireland, where the specific UK/NI quota arrangements become relevant.

Jonathan Walsh: Our third scenario looks at UK origin steel moving from Great Britain into Northern Ireland. This is where the Windsor Framework-specific arrangements become particularly important. Under the Windsor Framework, specific UK to Northern Ireland tariff rate quotas arrangements exist for certain steel categories, recognising Northern Ireland's unique position. Originally, these arrangements applied to a more limited number of sensitive steel categories. However, over time, and as agreed, the scope has expanded to include additional product categories. Nevertheless, there are two important points to note. Firstly, these arrangements apply only to specific steel categories and are subject to quota availability. And secondly, they are not unlimited. As with any tariff rate quota, once available quota is exhausted, the position changes. For businesses purchasing UK origin steel from Great Britain, this means that procurement, timing, product classification and quota availability become increasingly important. It also reinforces a wider theme running throughout my presentation, in today's webinar. The same steel product can create very different outcomes, depending on its origin and the route it takes. Whilst this scenario is generally more straightforward than the Rest of World origin steel, via GB reseller, or direct imports from the Rest of World, businesses should not assume that quota interaction is just a tick-box exercise. Key message is-, from this side is simple. This is not unlimited exemption, quota management still matters. So, so far we've looked at steel in free circulation in the EU, EU origin steel, and UK origin steel moving from GB to NI. Let's now move into what is often one of the most complex scenarios, Rest of World origin steel moving via Great Britain into Northern Ireland.

Jonathan Walsh: We're now moving into what is often one of the more complex scenarios, steel originating in a country outside both the UK and EU, but moving into Northern Ireland via Great Britain. The key point here is that routing through Great Britain does not change the underlying origin of the steel. A product originating in China, India, Turkey, or another Rest of World country, does not become UK origin simply because it has passed through Great Britain or its being sold by a GB supplier. And that distinction is extremely important. Unlike UK origin steel moving from Great Britain, which may benefit from specific UK to Northern Ireland quota arrangements agreed under the Windsor Framework, Rest of World origin steel, moving via GB into Northern Ireland is, instead, subject to EU country-specific or EU global tariff rate quotas. Depending on the country of origin, these goods may also be subject to other trade remedies, including anti-dumping duty. When these goods move from Great Britain into Northern Ireland, an import declaration is required, and the EU trade measures will apply, as the goods are considered at risk of entering the EU Single Market, automatically, as Category 1 goods. Increasingly, businesses therefore need visibility of country of origin, supplier information, product classification and wider supply chain arrangements. This is particularly important because, where trade remedies apply, the origin of steel may be just as important as the route it takes. Key message. Routing through Great Britain does not remove origin exposure. Where steel was produced can be just as important as where it was purchased. The final scenario we're going to look at today is direct imports from the Rest of the World into Northern Ireland. And this is where Northern Ireland's unique position under the Windsor Framework becomes most visible. Our final scenario looks at direct imports from countries outside both the UK and the European Union. This is generally the highest exposure, and most commercially sensitive scenario. And it is here that Northern Ireland's unique position under the Windsor Framework becomes more visible. Why? Because goods entering Northern Ireland directly from the Rest of the World are entering the United Kingdom's customs territory as well. However, when these goods are considered at risk of entering the EU Single Market, EU customs rules and trade measures also apply. For steel importers, that means businesses may increasingly need to consider both the UK and EU trade measures simultaneously. This is particularly important because steel safeguard measures are treated as Category 1 goods under the Windsor Framework, and are automatically considered as at risk. As a result, depending on the product and country of origin, businesses may need to consider UK safeguard measures and tariff rate quotas, if they apply, EU safeguard measures, including country-specific and global tariff rate quotas, and where applicable, other trade remedies such as anti-dumping duty. Unlike businesses purchasing steel from GB suppliers, direct importers into Northern Ireland often encounter these exposures immediately and visibly at the import stage. Many importers bringing products into Northern Ireland from Great Britain are using the TSS service and are completing supplementary declarations, by the tenth day of the month following the movement. And therefore, at that point, the goods have already moved. Quota could have-, will likely have changed, availability of the quota may no longer be there, and that's why it's important for those declarations to be completed as quickly as possible. But for the Rest of World to NI movements, the import is normally done at the point of movement and, as such, that exposure is immediate. It's also worth noting that the UK quoting-, quota's tightening from 1st July and the EU framework evolving. Businesses importing directly into Northern Ireland may increasingly need visibility across both systems. The key message from this slide is, therefore, direct Rest of World imports into Northern Ireland may require businesses to navigate both UK and the EU trade measures at the same time. And that is one of the clearest examples of Northern Ireland's unique position under the Windsor Framework.

Jonathan Walsh: So we've looked at where exposure may arise. Let's now turn to some of the support mechanisms available to Northern Ireland businesses under the Windsor Framework. Having looked at the various trading scenarios and where exposure may arise for importers in Northern Ireland, it's important to recognise that Northern Ireland does retain some unique support mechanisms under the Windsor Framework, and this slide highlights three in particular. The Customs Duty Waiver Scheme, also known as CW-, CDWS, the Duty Reimbursement Scheme, DRS, and announced last month and updated at the start of this month, the introduction of the new CDWS Replenishment, the ability to replenish, into your waiver allowance, allowance that you had previously used declaring goods as at risk, where you then can produce-, or you can now produce evidence to show that those goods did not enter the EU Single Market. All of these mechanisms can be valuable in certain circumstances. However, they are not universal solutions, and their availability will depend on the specific facts and circumstances of each movement. The Customs Duty Waiver Scheme may, subject to relevant conditions, allow eligible businesses to waive certain EU duties, EU duties on qualifying goods entering Northern Ireland. Similarly, the Duty Reimbursement Scheme may allow businesses to reclaim EU duty, where they can demonstrate the goods did not ultimately enter the European Union. Recent changes to DRS and the introduction of the Duty Waiver Replenishment provides businesses with additional options that may assist in managing EU duty exposure. That's the most important message in this slide, is the one highlighted at the bottom. These mechanisms relate to EU duty exposure. They do not remove UK safeguarding exposure. And this is particularly relevant for businesses importing steel directly into Northern Ireland from countries outside both the UK and the EU, where UK trade measures may also come into play. You can't remove those UK tariffs if it's out-of-quota. As with many aspects of the Windsor Framework, eligibility is highly fact-specific. What works for one business or supply chain may not work for another. And the key message is this, these mechanisms can be useful tools, but they should be viewed as wider customs and supply chain strategy, rather than a complete solution. Alongside these Northern Ireland-specific measures, businesses may also wish to consider wider customs planning tools.

Jonathan Walsh: Having looked at some of Northern Ireland specific support mechanisms, businesses may also wish to consider wider customs planning tools. However, it's important to stress that there is no single universal solution. Different businesses face different exposures, depending on the products they import, where those goods originate, how they move and how they are used within the business. This slide highlights two examples. First is customs warehousing. In certain circumstances, customs warehousing may also-, may allow businesses to defer the payments of duty whilst goods remain under customs control. Depending on the business model, they may-, this may support stock holding strategies, quota management and cash flow planning. The second is inward processing. For some manufacturing businesses, inward processing may allow duties to, to be suspended, where imported goods are processed and subsequently exported or otherwise discharged under the procedure. However, both procedure will require careful consideration, authorisation and robust record-keeping. They are not suitable for every business or every supply chain. Getting authorisation doesn't mean that you will make a successful claim, and that has been something I have seen several times with companies I've worked with. Increasingly, businesses should consider customs procedures as one part of a wider strategy, that also looks at sourcing routes, supplier visibility, stockholding, resilience and customer requirements. And this is where today's session naturally links to the next presentation from Invest Northern Ireland. Whilst I have focused primarily on customs trade measures and operational impacts, supply chain resilience extends well beyond customs alone. [inaudible 00:45:27] we'll shortly explore practical approaches to building resilience, managing supplier risk and strengthening supply chains, in an increasingly uncertain trading environment. The key message from this slide, from me, is this, commercial practicality is just as important as technical eligibility.

Jonathan Walsh: So what have we already begun to see businesses do in response to these changes in UK and the EU steel measures? As many of the changes we've discussed today are still evolving, businesses are already beginning to respond. And in many respects, this is not dissimilar to what we saw during Brexit and the introduction of the Northern Ireland Protocol, back in 2021. Businesses do not always wait for every piece of legislation or guidance to be finalised before making decisions. Increasingly, we are seeing businesses here review their sourcing strategies, supplier relationships, stockholding levels and procurement decisions. For some businesses, this may involve looking at alternative suppliers or routes to market. For others, it may simply mean asking more questions of existing suppliers. Businesses are increasingly seeking greater visibility around the country of origin, supplier declarations, mill certificates and wider supply chain information. At the same time, customer expectations are also evolving. Businesses are being asked to provide information relating to origin, traceability, sustainability and product information. And in many cases, commercial expectations can emerge before legal obligations do. And that is something we have seen repeatedly in recent years across customs, trade and supply chain compliance. The key message, uncertainty itself can influence business behaviour. Businesses that start asking questions now will be better positioned to respond as the position continues to evolve. And increasingly, these conversations extend beyond imports alone, into exports, customer expectations and wider supply chain considerations. So what's happening downstream? And how is all of this impacting that and customer consequences? Conversations around steel is extending beyond imports and customs compliance alone. Businesses are not only being asked where products come from but, increasingly, how they were produced and what evidence can be provided to support those claims. Northern Ireland's unique position means that it has access to both the UK Internal Market and the continued access to the EU Single Market for goods. And that remains a significant strategic advantage for Northern Ireland businesses. However, with that opportunity comes, increasingly, expectations around visibility and evidence. Across a range of sectors, businesses are being asked or are encountering requests for country of origin information, supplier declarations, mill certificates, emissions data and wider supply chain traceability. In some cases, these requirements may be driven by legal requirements, such as CBAM. In many others, they are being driven by customers, procurement teams and supply chain expectations. And that is an important point, commercial expectations often emerge before formal legal obligations do. We've seen this previously with areas, such as sustainability, due diligence and supply chain reporting. Import declarations can influence export opportunities and customer relationships. As a result, businesses may wish to think not only about the customs implications of their supply chains, but also how well they understand it. This also links closely to the next session from Invest Northern Ireland, again, where Clive will explore wider supply chain resilience, supplier risk and practical steps businesses can take to strengthen their operations. So please stay online for that. The key message on this slide is this. Dual Market Access remains a significant opportunity, but visibility and evidence are becoming increasingly important. So with all this in, in mind, what practical questions should businesses now be asking themselves internally? Having looked at the evolving UK and EU measures, the question for businesses is not whether change is coming, because it already is. The more important question is, 'How exposed is my business and my supply chain?' And the answer to this question will be different for every business. This slide sets out some of the practical questions businesses may wish to consider. For example, 'Do we understand the origin of steel or products we purchase? Are any of the products or materials subject to EU or UK trade measures, such as tariff rate quotas or anti-dumping duty? How dependent are we on suppliers in Great Britain? What visibility do we have of our wider supply chain? Could changes to the UK or EU measures impact our costs, availability of materials or lead times for those materials?' For some businesses, the impacts may be direct, through customs exposure, but for many, many others, it will be indirect, through their suppliers, procurement decisions and changing customer expectations. Importantly, businesses do not need to have all the answers today, but they should begin asking the right questions. Because in my experiences, businesses that understand their supply chains before disruption occurs are often the best place to respond when change comes. This is not simply about customs compliance, it's about resilience, visibility and commercial preparedness. And once again, that links closely to the next session from Clive, where he will explore practical approaches to strengthening supply chains and managing risk. What's the key message? Businesses best positioned for change are often those asking the right questions before they have to. So what are some of the most recent developments and changes businesses should already be aware of?

Jonathan Walsh: I added this slide because it was striking to me just how quickly the position continues to evolve. Even since March 2026, we've seen a significant amount of change across both UK and the EU systems. So this slide highlights some of the main ones. So some of the main developments have included publication of the UK Steel Strategy, back in 19th March. Confirmation of changes to UK safeguard measures from 1st July, changes to the Duty Reimbursement Scheme and the introduction of CDWS, Customs Waiver Replenishment, in May, 26th May, and then an update, again, in early-June. Evolving EU steel measures and increasing customer and supply chain information requests. And I think that last point is particularly important. Increasingly, businesses are being asked not only where products come from, but also for information related to origin, traceability and supply chains. One of the lessons Northern Ireland businesses have learned since 2021 is that operational practice can evolve alongside formal policy publication. In many cases, businesses had no choice but to begin adapting before every detail was fully settled. That is not unique to steel. We saw it during Brexit, we saw it during Northern Ireland Protocol negotiations and with the Windsor Framework. The key message from this slide is simple. The pace of change itself is increasingly becoming an operational challenge. Businesses that actively monitor developments and understand their supply chains are often better positioned to respond. So we're coming nearly to the end of my slides today. So with all that in mind, where does this leave Northern Ireland strategically, as these UK and EU measures continue to evolve?

Jonathan Walsh: As we approach the implementation from 1st July, there remains a number of areas that businesses, policymakers and industry groups continue to monitor closely (ph), and I think it's important to be transparent about that. The broad direction of travel is clear. However, as with many areas of trade policy, and we've seen this and we've got used to this over the last couple of years, some operational detail continues to evolve. The first area we are watching closely is how UK and EU steel measures evolve in practice, following implementation. For example, how quickly are quotas utilised, once these changes come into effect on 1st July, in both the UK and EU? Whether further guidance or clarification emerges, and how businesses adapt to sourcing and procurement strategy. Secondly, we continue to watch whether any Northern Ireland-specific clarification or easements emerge, because we know Northern Ireland's unique position means that practical operational questions can sometimes arise as policy develops, and we've got the benefit of the joint committee on that. Thirdly, there's an increasing focus on origin, traceability and customer information. This is particularly relevant for manufacturers exporting into international markets, where customers may increasingly seek evidence relating to sourcing, production and supply chains. Finally, we continue to monitor how businesses themselves respond. One of the lessons Northern Ireland businesses have learned since '21 is that operational practice can evolve alongside formal policy publication. In many cases, the market moves before the legislation fully settles. And that is the key message from this. The position continues to evolve, but the need for businesses to understand their supply chains is already here. So, where does this leave Northern Ireland strategically?

Jonathan Walsh: Throughout today's webinar, we've discussed complexity, and there is no doubt that operating under the Windsor Framework can be complex. Northern Ireland businesses sit at the interface of UK and the EU systems in a way that few other jurisdictions do. This can create challenges, but it can also create opportunities. Mitigate risks, maximise opportunities. Northern Ireland continues to enjoy a unique position, with access to both the UK Internal Market and the EU Single Market for goods. For many businesses, that's creating strategic advantages around market access, supply chain flexibility and customer reach. Of course, that opportunity comes with responsibilities. Businesses need to understand where goods originate, how they move, what evidence they hold, and how evolving UK and EU rules interact. One of the obviously-, observations I would make, having spent nearly ten years helping businesses in this space, first, to prepare for Brexit, and then navigate the practical realities of Northern Ireland Protocol and Windsor Framework, is that Northern Ireland businesses have become remarkably adaptable. Since 2021, businesses here have been operating across and between UK and the EU systems every day. That experience itself can become a competitive advantage. We have seen this repeatedly through periods of trade disruption. When markets become more complex or costly, some businesses choose to withdraw, reduce product ranges or stop serving certain customers altogether. However, demand does not disappear. Often it simply creates gaps in the market that others are able to now fill. For businesses that understand their supply chains and can adapt to changing requirements, complexity can sometimes create new opportunities as well as challenges. Because whilst the legal architecture may not change dramatically, the commercial reality often does. And the businesses best placed to respond are often those that understand their supply chains, maintain visibility and adapt early. And that links closely to the next session, again, from Clive, because resilience is not just about customs, it's about building supply chains that can adapt to change. Complexity is not always a disadvantage. In some cases, understanding complexity can become a real competitive strength. So my final key takeaways from today.

Jonathan Walsh: If there are five things I would encourage businesses to take away from today's presentation, they are these. Route and origin matter. The same steel product can create very different outcomes, depending on where it originated, how it moves and which custom systems interact with it. Under the Windsor Framework, Northern Ireland sits at the interface of UK and the EU systems. That creates both complexity and opportunity. Thirdly, this is broader than tariffs alone. Increasingly, businesses need to think about supply chains, traceability, customer expectations and resilience.

Jonathan Walsh: Fourth, visibility and preparation matter. Businesses that understand their supply chains, sourcing routes and potential exposure earlier are generally better placed to respond to change. And finally, complexity can create opportunity. Northern Ireland businesses have spent the last number of years adapting to operate across and between UK and the EU systems. That experience and adaptability has created a competitive advantage. Ultimately, this webinar is not about predicting every possible outcome. It's about helping businesses better understand the questions they should be asking about their own supply chains. Because, in an increasingly complex trading environment, operational understanding itself is becoming commercially valuable. Remember, businesses best positioned for the future are often those that understand their supply chains before disruption occurs. And to close. Thank you for taking the time, and coming along and engaging this morning. Appreciate this is a complex and fast moving area. My session was intended to provide a practical overview of the new UK and EU steel measures and what they may mean for Northern Ireland businesses. Given the breadth of the topic and the unique nature of Northern Ireland's trading arrangements, today's webinar could not provide definitive answers for every business or every supply chain. As we've discussed throughout the session, outcomes depend on product classification, origin, movement route, customs procedures and how goods are ultimately used. My hope, today, is that the session has helped businesses better understand where potential exposure may arise, the questions they should be asking in their supply chain, and where further review may be appropriate. Whilst today's presentation is focused primarily on customs, trade measures and operational impacts, resilience extends far beyond customs alone. And with that in mind, I will now hand over to Clive Stewart, from Invest Northern Ireland's Supply Chain Resilience and Development Solutions team, who will explore practical approaches to mitigating supply chain risks and strengthening resilience, in an increasingly uncertain trading environment.

Clive Stewart: Good morning, everyone. My name is Clive Stewart, and I head up the supply chain resilience and development team at Invest Northern Ireland. You have heard from Jonathan this morning talking about the steel tariffs and the impact on that side, and I'm delighted to be here today to talk to you about mitigating supply chain risks and building resilience in that side. So if we move in, before I go into the detail, I would like to talk a little bit about our supply chain support. So we are a team of experienced supply chain professionals from industry, and that helps to work with businesses, so like yourselves to actually help you to improve your resilience, enhance the value that you can get through your supply chain through better practises and processes. Risk, which we're going to talk about in more detail this morning. Ultimately, that's to help you to improve your competitiveness. And in parallel, we're also looking at identifying opportunities to increase the Northern Ireland work content, through reshoring activities. So we don't have time to go into all the detail around it, but in terms of what we look at across the supply chain, obviously, risk management. We look at sourcing practises with companies. We help develop negotiation tactics around that side. We also look at the purchasing strategy and how to drive process improvements through that. We look at demand and supply or really sales and operations planning, that coupled with inventory management and optimisation, right through to how to help you to manage supply relationships better and drive improve performance in your supply chain. Warehousing and logistics is becoming a much more pertinent part of the engagement with companies as costs increase right through to sustainable supply chain. And really what we're trying to do is to help businesses to improve the results that you're getting. So in terms of the actual eligibility for the service, it is free to companies who meet that criteria, and our website link later will give you more details on that. So moving on, how do we do it? So first and foremost, we're specialist advice led, and that means one of our advisors will go into the company and work with you to try and scope out a supply chain improvement project. That might be just pure advice or we might be moving into a project delivery phase where we coach and mentor you through a supply chain improvement project. We also have the ability to complement that specialist advisory support with potential financial support for a new dedicated supply chain role in the organisation. All this advisory area is complemented them by the training, coaching and mentoring, and the key goal behind that is to basically help companies to change the supply chain mindset from traditional focus into a much more strategic focus. And we do that through a range of different methods from the one to one intensive engagement through to detailed supply chain master classes and a suite of workshops that we have available right through to webinars like this that is open to wider business in that side. In terms of example projects, just to give you a flavour, some of these include looking at optimising imagery, a big focus in around cost saving and cost avoidance. The supplier risk assessment and management that we'll talk in detail around right through to supply chain strategy and sourcing activities that surround it. But we're trying to help businesses like yourselves. How do you create that supply chain that's fit for the future and capable to deliver your growth strategy? When we think about resilience, so Jonathan has already highlighted in detail around the tariffs, around the steel quotas, et cetera. So that side of things is increasing costs in companies. And I suppose, from our supply chain support, we're trying to help companies to mitigate against those because as you will appreciate, a focus on supply chain has an impact on material cost, on your labour and overhead costs, and ultimately on your cash and working capital avalament as well. So if we can drive better improvements through that, you're helping business to be able to compete better. Now I want to look at risk management. So our experience has highlighted that a lot of companies don't fully understand their supply chain risks. And when we think about risks, we look at a couple of key areas. There's that vulnerability in your supply chain. So what are the characteristics in your supply chain that make it more vulnerable to disruption? And then we're starting to see what events that can occur that could result in that impact. And we're seeing a lot more unexpected events starting to occur now in the supply chain, and really the risk element arises that intersection between the two. So in terms of risk, you could have disruption to your supply chain, that could lead to financial or operational impact. It could also have a potential impact on your reputation with customers. And now I want to look at why supply chain risk matters. So traditionally, companies have been very heavily focused on optimising the cost in the supply chain. So that's really looking at the cost, the scale, those economies of scale and the efficiency, but that also can drive structural fragility into your supply chain. We're seeing a much evolving risk landscape, as was mentioned previously. So a lot more global events. These create exposed vulnerabilities that need to be addressed, and that's putting a much more emphasis on the importance of strategic risk management. By building resilience into your supply chain, that helps you to build that capability to absorb shocks, and more importantly, potentially recover faster than competitors and create that competitive advantage for yourself. So that's where resilience really comes in, and that can potentially then I think the drive and that is really to move from that cost optimised cost optimisation phase to strategic risk management. Now, when we look at risk management, there's four key aspects in terms of identification and management. But the first is really around detection. So at the early stage, you want to be able to make sure you can detect a risk as soon as you can. You also want to have good systems in place that can respond effectively to that and mitigate against it. Moving to a more mature level, you're in a position that you want to be able to predict when risks are coming and be able to deal with the problem effectively in advance. And that's really into that for the fourth stage, which is about prevention or eliminating risks. And I think scenario planning plays a key part in that.

Clive Stewart: So we want to, sort of, lead on and talk about key supply chain risks. There are lots of different risks that you can face in your supply chain, and we don't have time to go into them all in detail, but I've highlighted here some of the key risks that you would see. So Jonathan has clearly talked earlier about the tariffs and the risks associated with that. We're seeing increased geopolitical side. You're seeing rising costs. We're seeing vulnerabilities in supply chains where companies are single sourced in certain materials and the risk of that. And again, at a wider level, you've got things like raw material risk coming through. Right through to logistics, which are seen as an increasing risk or competitive advantage in companies on through to, you know, sustainability. And another key one is really visibility in your supply chain. You know, again, companies may not have as much visibility as they should have in the supply chain. And again, cybersecurity also plays a really key area in that. But the biggest risk is really the one in red here because it's the unknowns. So the challenge here is coming into how do you start to think about what other risks might be coming down the lines? And we're seeing more and more situations where you've got, sort of, simultaneous risks or interacting with each other, so one's having a knock on effect on the other. And these are all very important areas for you as a business to consider.

Clive Stewart: Some of the tools that we can use to help you in this side in terms of mitigating risk. The first one really is, you know, how do you start to identify the risks? And I think adopting a structured approach is very much recommended. The first step is really to, sort of, map your critical supply chain flow, and that really involves looking at where your key products, your customers, your suppliers. You know, what does that look like in terms of systems and be able to, you know, identify or reveal vulnerabilities or hidden dependencies as well. You can find that further down the supply chain where there's lots of hidden dependencies. To support that, you want to have some sort of multi dimensional risk assessment tool, which really looks then across and assesses the impact of the risk, the likelihood of that occurring, and how hard it is to actually recover. And I'll explain an example of that in a minute. To support this, you want to have some sort of documentation in terms of maintaining a live risk register that is actually looking at tracking your actions, that is looking at some of those vulnerabilities in your supply chain, as well. So what does a risk register look like? This is an example where really we're capturing the description of the risk. We're looking at what happens if the risk is not dealt with. So what's the impact of that? Then we start to put some data around it in terms of the level of impact and the probability of it occurring. And ultimately, we're looking at what is the priority to be able to deal with this. Taking that on a little bit further, you can see there,, you know, what type of steps or actions can you do to actually address the risk, and most importantly is who's going to own it in the organisation to deal with that. When we start to look specifically at supplier risk assessment, a tool that we have found has been very helpful with companies is called the Kraljic

Model. And it is shown here on the left hand side of the screen. So it really is a two by two matrix that looks at the profit or cost impact of your suppliers to you as a business and what's the supplier risk impact if things aren't delivered. And there's four key categories. You've got routine leverage, bottleneck, and strategic, and really the key ones that you want to be, you know, prioritising is your bottleneck and strategic suppliers because of the importance of those to your business. So the matrix on the right hand side is showing an example of how you could start to apply that in terms of we have three suppliers here, and then we're working through a series of activities that is looking at the impact and the likelihood of it occurring. And if we go to the next slide, it'll actually bring this up in more detail. So taking this, walking through this, I guess, you can see here, we have looked at what's the percentage of spend. We have looked at where the company has fitted on the Kraljic Model. Is there an alternative source? And you can see for supplier B, it's a bottleneck supplier. It doesn't have an alternative source, and there's a high risk if we don't resource against that supplier. We've also then applied some logic behind the scene that could be company specific. So in this case, we've added more complexity to the likelihood of an issue occurring based on the geographics of where the supplier is coming from. So if it's outside, you know, of Europe, it's a higher rate than if it was in Northern Ireland, for example, or in GB. So we've also looked at the quality performance and delivery performance and the financial performance of the organisation. And you can see here very, very clearly supplier B needs some sort of mitigation action. In terms of mitigation, you can move straight and deal with it from the previous sheet, previous slide, or some companies prefer to look at, you know, having a different level of risk appetite. So what's your willingness in your organisation to actually accept risk in terms? So we can see here a matrix that's been developed around impact and likelihood and a traffic light system of green, amber, and red. And very clearly, we can see in this situation that supplier B has come into the red zone. So we would need to start to look at identifying alternative supplier, and then that leads you into considering strategic sourcing. So in terms of the element of strategic sourcing, supply chain design is really, really important in that side of it. And I think most companies will have a growth strategy, but a business strategy without a supply chain strategy isn't really a strategy because how do you enable, you know, you know, your business to actually succeed without having the supply chain that is capable to enable that strategy? And it can very much become a competitive differentiator. So when we think about supply chain design, and if we were thinking about the previous sourcing model, we might be wanting to look at redesigning the supply chain that actually could be near shoring or reshoring the activity, we might be thinking about actually how it could mitigate against some of the tariffs, the other costs that will be associated with that. But ultimately, you're trying to create a resilient, agile and sustainable supply chain. Expanding on the risks, I've already mentioned in the previous one, you know, there was a single source. So supplier diversification, you want to be able to look across your supply base and look at how you can reduce your reliance on single suppliers or indeed geographic regions, because you could have some sort of geopolitical situation that actually increases the risk for you as well in terms of that. That leads you on to looking at regionalisation or near shoring or reshoring activities. And I think bringing your supply base closer to a market or, you know, closer to your manufacturing facility helps to actually balance the cost, you know, with continuity and also helps to reduce your exposure to, you know, geopolitical transport risks, potentially tariff risks as well. And I think if you look at the picture on the left hand side, we are seeing that, you know, the costs, the traditional sort of visible costs are only a small portion of your total costs. There are lots of hidden costs in the supply chain. And it's important for businesses to consider that total cost of acquisition when you're looking at resourcing an activity. Another step that companies can consider is really putting in place strategic buffers. So this could be inventory that you're strategically placing and looking at how you optimise to mitigate your risks. It could be increasing additional capacity within your manufacturing facility. It could be adding some sort of, you know, logistics buffers in, so it could be having backup routes that are there or additional capacity there that protects your supply chain, lots of different things that can be considered, and we're happy to discuss these more with you. The final point, I suppose, I'll raise in this particular area is looking at, you know, contracts and governance, you know, having the right types of service level agreements in place, starting to consider what type of clauses you would want to put into contracts now that can help both parties manage commercial risks, share maybe risk would be a key side of that, and what happens when disruptions to, you know, start to occur. Digital adoption is really another key area because so much of what we're talking about here relies on data. So how do you have good clean data? How can you digitise that data and actually help to automate the generation of information coming from that? So to, sort of, wrap up, then, what are the key messages would say to you as leaders in your companies when it comes to, sort of, risk mitigation? The first one is around early risk identification. That's really key. How do you put in place steps that can see risks happening early, you know, map your processes so that you're in a position you can really understand who are the critical products, components, suppliers, and logistics routes that you need to be taking action against? That leads then into, you know, the second point I would make was about having a deliberate risk mitigation process in place. So what are the right mitigation levers you need to apply? Is it diversifying your supply base? Is it reshoring product or near shoring activities? Is it putting inventory buffers in place? Is it reviewing contracts and the exposure that you might have in your supply base? And finally, you need to put the right systems in place. So building that structure resilience, what type of governance process do you have in your organisation that is, you know, deliberately looking at risk, having the right KPIs in place to help support you to identify risks, mitigate against those, and ultimately driving resilience. I think, as the graphic shows, many companies leave this to chance and don't take the steps to actually make the changes that are necessary. So coming back to just our supply chain support, just to wrap up this session, you know, there's a QR code here that you can scan if you want to find out more details about Invest NI supply chain support. If you're an Invest NI client, you can speak to your client executive who will signpost you to our team or go to the website for further details. And finally, I guess, our role is to try to help support companies to develop supply chains to support their growth ambitions. Thank you.

Alastair: I hope you found that useful, and thanks very much for, for joining today. We have a number of questions which we're going to try and answer as quickly as possible. Our panels have very kindly agreed to hang on a little longer to address as many as they can. And so hopefully the participants on the webinar will be able to stick around and get those answers. I'm going to move, first of all, to the supply chain questions. So I'm going to ask Clive to just quickly address those. So there was a question around who you can talk to, and I think Clive's last slide there hopefully gave you an answer to that question. There's another question around, around CBAM which we hope to, to cover off at the same time. And then there's a final question about how supply chain and subcontract machining and fabricating industry in Northern Ireland can remain competitive with these measures. So if I pass you over to Clive to answer those, and then I'll move on to other questions.

Clive: All right. Thank you, Alastair. I think in terms of the first one around how our team can you know, you talked about where can you get some help to review your supply chain? Certainly speak to our team. There's the links on the previous slide. I know the information's going to be sent out. So we can certainly help you to start to look at what your supply chain looks like. And if you're an Invest NI client, reach out through your client executive or say, follow the links that's there. Specifically on the CBAM that Alastair was alluding to there, you know, there's a lot of really good information available on NI Business Info, and if you type in CBAM, that, you can find some good data that's in around that. The other question, I guess, that was around Dennis, how can the NI supply chain and subs machining remain competitive with these measures. So certainly, I think, as we've heard this morning, the measures have the potential to add cost. It's really about clearly understanding the implications for your business, and hopefully some of that's been explained this morning. But when we get into the detail on that side, it's about assessing the risks in your business, reviewing your existing supply chain design, and looking to identify opportunities for improvement or vulnerabilities in the supply chain, as I mentioned. It's also, we're working very closely with your supply base and your logistics providers and really looking at that sort of total cost element. I think outside of that, I think we need businesses to obviously build resilience and be competitive. And that's about looking across your value chain for supply chain productivity improvement opportunities as well. And certainly, that's something where we can help with from a supply chain resilience team. So again, feel free to reach out and we can take you through more detail around that side. Okay.

Alastair: Thanks very much, Clive. Jonathan, I'll pass over to you now. There are a number of questions. We'll try to group these as best we can. So there's questions around sources of steel supply. There's questions around how you identify tariff rate quotas. There's questions around potential impact, and there's some questions around offsetting costs. So if I could ask Jonathan quickly maybe look at the sources of steel supply, first of all, so a couple of questions around that falling, does NI fall under EU tariffs and quotas for steel if you're importing from Portugal? And we've got questions around material rolled in India, but melt, melt and poured in India, but rolled in the UK, and what origin that would be. We've got questions around steel coming in from China. What are the implications and repercussions of those? And we've also got other questions around,

Alastair: whether you declare NI quota when clearing a shipment on TSS, when you're buying in from the UK, questions about duty reimbursement if you're only bringing stuff into Northern Ireland and selling it in Northern Ireland, and we've several questions on the rest of the world movements. So perhaps Jonathan, if I could ask you to try and cover those off initially, that would be very helpful.

Jonathan: Thank you, Alastair. Well, folks, I think that today's webinar will be very overwhelming, if you consider it, you know, in terms of everything that's been covered over the last hour and a half. So, you know, we need to take a step back and, and kind of reflect and get a better understanding of everything that's going on for your own business. So in terms of that first question, does NI fall under the EU tariffs and quota for steel, and we import from Portugal? So that was covered out in scenario one of my five scenarios today that we looked at. And essentially what that means is that you're bringing it from Portugal. It's already in free circulation in the European Union, either due to the fact that it originated in Portugal or it was already declared into free circulation and went through the EU measures when it entered Portugal. And then when it comes to you in Northern Ireland, working on the assumption that it hasn't left the European Union single market en route to Northern Ireland, i.e. it didn't go into the GB Land Bridge or anything like that. There will be no further requirements to go through in terms of no import declaration and no quota checks. And that's the same. I know that we had another question around, I think, Spanish origin, steel, as well. The question around we buy steel products from a UK-based business, which are manufactured in China. Please advise of repercussions with that. We're into a scenario four, in terms of this is being cleared into the UK under UK steel measures when it entered the, the United Kingdom Great Britain's internal market. It is now moving from GB into NI. It is deemed as at risk if it has trade remedies, safeguard tariffs attached to it, i.e. tariff rate quotas, and we then have to do those checks and see if there is country specific or if there is global tariff, and you're checking that via the TARIC database, the EU TARIC database, which will tell you the quota available. And you're checking out at the point of movement, not at the point of order. So it was good to be checking at the point of order, what quota is available. But, you, and what historically has been, you know, what's happened with quota? Has it lasted? Has it ran out, you know, at a point within the quarter? And, and obviously, that's going to be impacted even further from 1st July because we are operating under these reduced EU steel measures. I think I've got a figure here of we're working on the basis of about I want to say 18.3 million tonnes. So tariff-free steel import volumes are set at 18.3 million tonnes, and then we have the 50% duty on out of quota thereafter. The second part around the China element of it, I mentioned today again, we have to consider things like anti-dumping duty. We look at what was discussed in, in my presentation. And just because it's coming in from the UK does not change the origin. So if it is Chinese origin, you're checking to see with regards to, is there any further trade remedies attached to that, such as anti-dumping duty. And then we had a number of questions around melt and pour, and that is EU legislation. It's EU melt and pour is out for consultation. At the moment, that consultation runs until 2nd July. The adoption plan, as we see it at the moment, is adoption by the end of August with an intention that it would come into operation in October 2026. So you have to keep an eye on that. So you've got two different elements to consider there with regards to the movement in. And I know a question was asked about, will material rolled by specific importer, but melting poured in India be classified as UK or Indian origin again, that will fall under that question that we've talked about before. Will there be enough quota to go around? We don't know. As I've said at the end of my presentation today, we just have to monitor this. We have to see what happens. We have to look at how the UK and the EU interact. We know that industry, we know that different trade bodies, especially in the-, in the UK at the moment, are very concerned about scarcity of supply and so forth, within that, the UK side of it. But, you know, we have to see what happens all across it with regards to the EU quota, as well. But the takeaway, I would say, Alastair, again, for Northern Ireland importers is know your route, know your origin, because as we've seen in those different scenarios that I highlighted through my presentation, that impacts how you will interact with EU measures in the main and then UK measures. And the UK measures, you are impacting on those directly only when you're bringing in rest of world to NI. And in that basis, you are having to check both UK quota if applicable and EU quota. I say if applicable because it impacts 20 categories, UK measures impact 20 odd categories. Whereas EU measures impact 27 odd. And we've had this in the past where there was EU quota applicable to rest of world to NI, but no corresponding UK quota. So you need to consider that. Look at all the scenarios that you're trading under. I believe that the PDF or I believe this is going to be going up on a the Invest NI YouTube channel afterwards, and maybe if PDFs could be supplied as well, give people opportunities to kind of consider each scenario and which one or which ones are relevant to them.

Alastair: Thank you, Jonathan. We have a question at the bottom on EGR. That's a complicated one. At the moment, we're awaiting clarity on that. We are, who the designated authority for Northern Ireland is, but we suspect that under the Windsor Framework, it will kick in from December 2026, but we don't have absolute certainty or clarity on it at the moment. So I would say, keep an eye on our website, keep an eye on NI Business Info, and information will be posted as soon as possible on that particular issue. We have a couple of other questions, Jonathan, on where you reclaim EU safeguarding paid on the import of goods when they're sold into GB, where goods are at risk, do you have to pay duty twice? Do you pay the UK duty and the EU duty on import into Northern Ireland? And we have some other questions around offsetting of costs. So can you advise if the use of inward processing relief and discharge via Article 324C is applicable? And also, will this affect de minimus offset rules? So perhaps if possible, if you could quickly address those, that'll be great.

Jonathan: Yes, so we've got, you know, very specific questions, and clearly, I can't give anything definitive in terms of guidance without commodity code, processing, details, movement routes, all of those different elements. But, you know, first of all, the simpler questions as such, Alastair. In terms of how you claim back duty that you paid, just to be clear, the questions came up there on that risk before I address that one. If the steel is coming into Northern Ireland has got trade remedies, safeguarding tariffs attached to it, it is deemed at risk under the Northern Ireland Protocol Windsor Framework arrangements automatically. You only pay that current 25% rising to 50% EU tariff if there is no quota available. So if the quota is available, if you're bringing it in from Great Britain, for example, and you're bringing it in via, you're using TSS to clear it, you're completing your import declaration, you're declaring, as somebody has said in the questions, NICO, and you are putting the country specific order number if that quota is available. You're checking that quota on the EU database, and you can also check it through the UK tariff schedule. It has quota checks specific for Northern Ireland companies. It is EU quota that we're dealing with there. In rest of world, where you're bringing it in directly from rest of world into Northern Ireland, this is where you are impacted or potentially could be impacted by UK quota and EU quota. So you're checking is the UK quota available if there is UK quota available at the time of import? You are not going to be hit by the UK out of quota tariff of 50%, currently 25%. And then you are checking the EU quota, and where you check the EU quota, if that is also open and available, you are not going to be hit by the EU quota. Now, where you have paid quota, sorry, you have paid out of quota tariffs in terms of that EU 50% for product that you brought in from GB to NI or rest of world to NI, where it was the EU quota that you were hit by. You can look at claiming that back through your duty reimbursement scheme. That means going and presenting evidence through the duty reimbursement scheme to HMRC that those goods did not enter the EU single market. And if you-, we have to be very aware that there's additional evidence requirements when you trade B to B, business to business, because you are not responsible for the end sale of that product and the consumer use. So be aware of your responsibilities. But as I mentioned in my presentation today, there has been some positive updates over the last number of weeks. On 26th May, there was an update around the introduction of a new replenishment scheme. That's where somebody has used their waiver to waive the associated duty on at risk goods, i.e. where they utilised their 300,000 euros allowance, which covers a rolling 36 month period. And then they subsequently have been able to provide evidence that those goods did not enter the EU single market. And therefore, now for the first time ever, they will be able to replenish i.e. get that money back into the waiver. And the other benefit for manufacturing companies was that there was a simplification around, you know, the materials that you were declaring or trying to get a reimbursement from. So substitute materials where you cannot give specific details about the materials that went into your final product. So I would encourage people to look at all of those things. In terms of inward processing relief, Alastair, it's, as I said, inward processing relief, customs warehousing, all of these things have advantages and opportunities, but it depends again on the route you're bringing the product in and where your markets are, who you are selling to because then that will-, you are essentially, you are suspending the duty at the point of import, and then you are paying the appropriate duty at the point of where it's released and sold into these different markets. Inward processing relief is, is an option, but you need to be aware of it. In terms of the offset rules, I'm presuming when the people spoke about or the question came up around offset rules that we were looking specifically at safeguard, previous steal safeguard quota offset arrangements, rather than Northern Ireland customs duty waiver scheme. And, you know, in that one, I would say, don't assume that historic quota offset arrangements will continue to be automatically available under the new regime. So review the rules applicable to the specific product category and movement concerned. But be aware that relates to UK steel safeguard quota offset arrangements. So you're only really going to interact with that on those rest of world to NI movements where it is UK quota that you're dealing with. And we could get into final use end use and category one and all of these different things. One thing I would point out that I didn't cover in my presentation, Alastair, was that there has been an update in the last couple of days, weeks around 2nd June, I think that it was updated. The guidance was updated on HMRC. But the update related to if there's a transitional exemption that applies in terms of UK quota. If the goods were contracted before 14th March 2026 and then are imported between 1st July 2026 and 30th September 2026. Goods using that exemption do not count towards UK quarter one quota allocations, and DBT also confirmed that unused quota volumes can carryover within the same quota year, but carry over duty does not apply to those category one authorised use products. But again, they relate to UK quota. We are dealing with UK quota, sorry, UK quota and UK steel measures and EU quota and EU steel measures. So I would encourage people to take time and consider the scenarios one to five that I have outlined within my presentation and see which ones relate to them, which one or which number of scenarios relate to them.

Alastair: Thanks very much, Jonathan. We've just two final questions to finish up. Now, they may be a bit specific to give a detailed answer to. I don't know, but I'll pass them on, anyway. So it was a question about welded steel sub-assemblies and how those would be treated after 1st July. And there's a second question around import panels and enclosures that contain steel, but not a large amount of raw steel, and do they still have to report that amount of steel as part of the quota?

Jonathan: Yes. So again, we have to look at commodity code. Commodity codes will dictate, commodity codes and country of origin dictate what measures apply to them. So when you do a commodity code check using the Northern Ireland online tariff schedule or the EU from HMRC, or the EU TARIC database, it will tell you what measures apply specifically with relation to those products. You are looking to see if safeguard tariffs such as tariff rate quotas apply. And if they apply, then you are having to check if there's quota available at the point of import, and that is EU quota we're looking at. But if it is a finished product, that they're importing, that has the product commodity code has changed during processing and manufacture. I suspect it is unlikely that's going to be impacted by these tariff rate quotas. Now, the CBAM thing is different, and, you know, today's webinar wasn't around CBAM but, you know, when we look at CBAM, I am recommending my clients now under those CBAM legislation in the EU because it doesn't impact us directly, and we will be impacted by the UK CBAM rules when they come in, you know, later this year to start of next year. But you may find increasingly, as I said, in my webinar, that you're getting asked for information from your EU customers, such as things like mills certificates and so forth. And I have been providing my clients with questionnaires to, to put out to their suppliers to prepare for these type of questions. But in terms of, those import panels, you're checking the commodity code, you're checking the country of origin to see if tariff rate quotas are applicable. The risk test where you are, where they do not have safeguard tariffs or other trade remedies attached, which means that they are standard goods rather than category one goods, you must check that at risk test yourself. I keep saying this in all of these webinars that I do with yourselves and Invest NI and elsewhere. At no point have HMRC told you your goods are not at risk. HMRC, you have a trusted trader scheme. You are self asserting that your goods are not at risk, and you are responsible for holding evidence for a period of five years thereafter to confirm that those goods are not at risk. If you are manufacturer operating under exemptions, be aware that that exemption will not apply in terms of being able to declare goods as you came if they're a-, if they are category one goods, but it may assist you if you're making a reimbursement claim under the duty reimbursement scheme thereafter. But be very aware and check if your goods are at risk or not, especially when you're dealing B to B, there is an increasing amount of HMRC compliance reviews taking place around UKIMS and around companies declaring goods as not at risk, and there being found that their goods are at risk and they have consequences as a result.

Alastair: Okay. Look, thank you very much. Thank you to both of our panellists and speakers today and to everyone who's been online, and I hope you've found the webinar useful and the Q&A, if you've been able to stick around for that has answered some of the, the burning questions that you have around this issue. But I'm going to close the webinar there and just say thanks again to everyone for participating. Thank you.

Jonathan: Thank you, everyone. All the best.