

# Taxation (Post-Transition Period) Bill introduced today

## News story

The government has today (8 December 2020) introduced the Taxation (Post-Transition Period) Bill. This implements key aspects of the Northern Ireland Protocol in UK legislation, providing legal clarity for how customs, VAT, and excise duty will be dealt with after the end of the transition period.



- Bill introduced giving practical effect to various aspects of the Northern Ireland Protocol
- the Bill will allow us to put in place decisions by the Joint Committee on goods 'not at risk' of entering the EU, ensuring they do not have to pay the EU tariff
- a significant element in ensuring we live up to our commitments to uphold the Belfast (Good Friday) Agreement

Financial Secretary to the Treasury Jesse Norman said:

This Bill delivers on the government's commitment to upholding the Good Friday Agreement, ensuring trade can continue in line with the agreement reached in the Northern Ireland Protocol.

The Northern Ireland Protocol requires that the UK introduces a framework for charges for customs, VAT and excise after the end of the transition period on 31 December.

The Taxation Bill creates the legal framework for those charges, aiming to minimise the practical changes for traders to ensure the efficient flow of goods within the United Kingdom, and on the island of Ireland.

Customs charges will only apply to goods arriving in Northern Ireland – from both Great Britain and countries outside of the EU – if they are 'at risk' of moving into the EU. The Joint Committee will set out more information in coming days.

The Bill will also ensure that EU goods imported into Northern Ireland from Ireland are not subject to customs duties or processes. It will also ensure the UK's customs regime applies for goods moving from Northern Ireland to Great Britain if those goods do not qualify for unfettered access.

This Bill also sets out the VAT and excise duty rules that will apply between Great Britain and Northern Ireland.

The EU-UK Joint statement made today sets out the agreement in principle regarding the implementation of the Northern Ireland Protocol. The Government is therefore not introducing the so-called notwithstanding provision into the Taxation Bill.

#### **Further information**

See [Taxation \(Post-Transition Period\) Bill](#)

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## **Landmark extension for one of Britain's most important sites for water birds**

Natural England has today [9 December] confirmed that one of the most important sites in Britain for water birds – the Ribble Estuary National Nature Reserve (NNR) in Lancashire – has been extended by nearly a fifth.

The additional areas of internationally important saltmarsh and newly created wetland habitats now added to the NNR, bolstering the nature reserve's impressive stature as the third largest in England at 5,231 hectares.

The NNR is one of Britain's most important sites for water birds, with many rare and threatened species breeding or wintering there each year. Over a quarter of a million migrating water birds gather on the marshes each winter, including the iconic sight and sound of tens of thousands of pink-footed geese that migrate to the estuary from Greenland and Iceland during the autumn. The Ribble Estuary is also an important site for declining birds including lapwings, ringed plovers, sanderling, and redshanks, as well as being one of the UK's strongholds for water voles.

Today's declaration is a result of a partnership of many landowners and stakeholders across the estuary – including Natural England, The RSPB, and LDWA – who have collaborated to secure greater protection and management for the Ribble Estuary's rich habitats.

Announcing the new extension, Natural England Chair Tony Juniper, said:

The National Nature Reserves are the very jewels in the crown of our wonderful natural environment and Natural England is very proud to declare this very significant extension to what is already one of our largest of such reserves. The Ribble Estuary is one of the UK's most important areas for water birds and this extension will mean that the habitat here will be bigger, better, and more joined-up, making for a more secure future for the iconic wildlife that relies on this internationally-important place, including the quarter of a million migrating water birds who visit and feed here.

For far too long the natural world upon which we all depend has been in decline, and today marks another important step toward the establishment for England's Nature Recovery Network, enabling the restoration of Nature at scale across the length and breadth of the country, in the process bringing a wide range of practical benefits, including for everyone to enjoy.

Jim Wardill, RSPB Operations Director for Northern England, said:

The fantastic news of a bigger, better and more joined up National Nature Reserve, is real testament to both the national importance of the estuary's birdlife, and the power of collaborations. We're excited about what this large scale nature reserve means for both the wildlife that can thrive there, and the local communities who will be able connect to nature and learn about the importance of conservation through the RSPB's newly refurbished Ribble Discovery Centre from next spring.

Andrew Cash, Chairman of Lytham and District Wildfowlers Association (LDWA), said:

LDWA are proud to have been custodians for more than 35 years of 200 plus hectares on the north bank of the Estuary, the last 25 of these within the Ribble Estuary National Nature Reserve. Working in close conjunction with Natural England and its predecessors, the area has become increasingly a haven for breeding and overwintering birds, and other fauna and flora, and a nationally recognised model of good saltmarsh management and conservation.

LDWA are pleased, as part of the extension of the Nature Reserve announced today, to have dedicated a further 100 plus hectares of its land, to ensure the future protection and improvement of the Association's landholdings under the agreed management regime for the enlarged area.

## **Additional information**

- The existing NNR will be expanded to include the RSPB Marshside and RSPB Hesketh Out Marsh nature reserves, as well as additional land managed by the Lytham and District Wildfowlers Association (LDWA) at Warton Marsh. Natural England will continue to manage the substantial part of the existing NNR.
- The Ribble Estuary National Nature Reserve was first declared in 1981 (as Ribble Marshes NNR), originally over an area of 2302 hectares, and has since been extended on three occasions. The previous extent of the NNR covered an area of 4365 hectares, which has now extended to 5231ha. The estuary is also designated a Site of Special Scientific Interest (SSSI), a European Special Protection Area (SPA), and international Ramsar site.
- All in all the Ribble caters for 12 species at numbers of International importance (i.e. it has more than 1% of their entire population) and an additional 13 species at levels of national importance (i.e. it is home to more than 1% of their UK population).

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## **Upholding the UN Convention on the Law of the Sea**

Mr President,

The UN Convention on the Law of the Sea – UNCLOS – is a critical part of the rules-based international system. Its provisions apply to 70% of the surface of the globe and form an essential component of global governance.

The United Kingdom is fully committed to upholding its rules and securing the implementation of its rights and obligations. This commitment is a common endeavour of the international community.

In this context, the UK would like to reaffirm its commitment to the ongoing Biodiversity in areas Beyond National Jurisdiction (BBNJ) process, and express our thanks to Ambassador Rena Lee of Singapore, the Secretariat of the BBNJ process and to all delegations for their efforts to maintain the discussions on this issue despite the impacts of COVID 19.

Mr President,

The United Kingdom welcomes the adoption of this year's Omnibus Resolution on the Oceans and Law of the Sea and we would like to thank the co-ordinator Natalie Morris-Sharma for her hard work. We welcome the fact that the Resolution reaffirms the universal and unified character of UNCLOS, reaffirms also that UNCLOS sets out the legal framework within which all activities in the oceans and seas must be carried out, and underscores that the integrity

of the Convention needs to be maintained.

The United Kingdom also welcomes the publication of the Second World Ocean Assessment. This is an important contribution to our scientific understanding of the ocean. It is particularly timely as we look forward to the launch of the UN Decade of Ocean Science for Sustainable Development in 2021. We would like to thank the Group of Experts and the Co-Chairs for the Ad Hoc Working Group for all their work.

The UK regrets that Argentina insisted on importing a political disagreement into the text of a scientific report, despite a clear disclaimer at the beginning of the report that it is without prejudice to such issues.

Mr President,

UNCLOS sets out the legal framework for maritime claims and the rules of freedom of navigation. It also sets out obligations for bilateral, regional and international co-operation, including for the conservation and management of living resources, for the protection and preservation of the marine environment, and for the peaceful settlement of disputes. This legal framework applies in the South China Sea as it also applies across the rest of the world's ocean and seas, and offers a valuable means for dispute resolution.

In that context, the UK would like to underline the importance of unhampered exercise of the freedoms of the high seas, in particular the freedom of navigation and overflight, and of the right of innocent passage enshrined in UNCLOS.

The UK is also clear that UNCLOS sets the specific and exhaustive conditions for the application of straight and archipelagic baselines, which are defined in Part II and Part IV. Therefore there is no legal ground for continental States to treat archipelagos or marine features as a whole entity without respecting the relevant provisions in Part II of UNCLOS or by using those in Part IV applicable only to archipelagic States. The UK would like to take this opportunity to reaffirm that its use of straight baselines is in compliance with Part II of UNCLOS.

The UK will continue to work with the international community to uphold UNCLOS.

Mr President, Turning now to the adoption of the resolution on sustainable fisheries, the United Kingdom joins others in welcoming the adoption of this vital resolution. We would like to thank Mr. Andreas Kravic of Norway, Coordinator of the sustainable fisheries resolution, for his facilitation of the informal consultations; the Division on the Law of the Sea for their ongoing support; and other delegations for their engagement in this important process, despite the constraints placed upon us by Covid-19.

The UN Fish Stocks Agreement continues to be a vital instrument for the conservation and management of straddling fish stocks and highly migratory fish, setting out that management must be based on the precautionary approach and on the best scientific information available.

The Informal Consultations of States Parties, the Review Conference and the sustainable fisheries resolution provide important fora for furthering this discussion. We look forward to participating in these discussions next year.

Thank you, Mr President.

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## **Committing to ensure long-term stability and security in DRC**

Thank you, Mr President, and let me begin by thanking SRSG Zerrougui for her briefing today. I'd like to commend the continuation of MONUSCO's vital operations despite the complex and difficult operating environment and the continued challenges posed by the unprecedented COVID-19 pandemic.

In particular, we welcome the mission's success in Pinga. Its effective intervention in a volatile situation, following the split of the NDC-R armed group, protected those displaced by violence and ensure they could receive humanitarian assistance.

But I want to reiterate the need for vigilance in the Mission's delivery of its mandate. The Beni prison break stands out and MONUSCO should consider if and how it could have been prevented with a more proactive approach and learn any lessons from it.

And in this vein, we call for the prompt implementation of mandated reforms within MONUSCO and its Force Intervention Brigade. Civilian loss of life remains unacceptably high in the east, in particular around Beni, due to attacks by the Allied Democratic Forces. The lack of progress on mandated reforms to the Force Intervention Brigade, such as the incorporation of additional Quick Reaction Forces, is hindering the Mission's efforts to tackle this threat. These reforms are key to enhancing the performance of the Mission.

We welcome the joint transition strategy developed by MONUSCO in collaboration with the Government of the DRC. We would like to see this go further, however, in detailing how transition would be taken forward, how it will be measured against clear benchmarks, and how the Mission will work with the UN Country Team and other development actors on the handover of tasks, with humanitarian actors and with the Government of the DRC. At the same time, we call on the Government to participate actively in planning MONUSCO's eventual exit: national ownership is crucial in ensuring that the exit allows for sustainable stability and development.

Mr President, as the DRC's second largest bilateral aid donor, the United Kingdom remains committed to ensuring long-term stability and security in eastern DRC. Tackling armed groups remains a major challenge to this. We are

therefore pleased to see progress on a new approach to Community-focused Disarmament, Demobilisation and Reintegration (DDR-C) and call on the Government of the DRC to support this momentum by developing a comprehensive national strategy.

Mr President, we remain deeply troubled by the human rights situation in the DRC, and we condemn the fact that security forces continue to commit almost half of all reported human rights violations in the country. This remains a major impediment to significant progress on Security Sector Reform, and I call on the Government of the DRC to ensure accountability.

Finally, we would like to outline our concern over the ongoing political tensions in the DRC. It is vitally important that progress on stability and prosperity is protected and maintained, and that all political actors enable the delivery of crucial democratic and governance reforms for the benefit of the Congolese people.

Thank you, Mr President.

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## UK welcomes Honduras' participation in the Climate Ambition Summit

World news story

Honduras is joining several countries around the world to call for actions against climate change in the fifth anniversary of the historic Paris Agreement.



The UK is co-hosting the “virtual” Climate Ambition Summit on Saturday 12 December, which will coincide with the fifth anniversary of the historic Paris Agreement. The summit calls on countries around the world to submit ambitious NDCs or other climate plans as we head towards the UN COP26 climate talks, which the UK Government is hosting in Glasgow next year.

President Juan Orlando Hernández will speak on behalf of Honduras outlining internal commitments to tackle climate change and underlying the country's high vulnerability to extreme weather, as experienced recently with the impact of two hurricanes. Each party to the Paris Agreement determines what domestic action it will take and communicates it in a Nationally Determined Contribution –NDC-.

NDCs are at the heart of the Paris Agreement goal, set at COP21 in 2015, to hold the global temperature rise to well below two degrees and pursue best efforts to limit the increase to 1.5°C. Together, these plans will determine whether the world will achieve the long-term goals of the Paris Agreement, including global peaking of greenhouse gas emissions as soon as possible.

The UK is leading the way in tackling climate change globally by announcing ambitious new emissions target, setting the UK on the path to net zero by 2050. The new plan aims for at least 68% reduction in greenhouse gas emissions by the end of the decade, compared to 1990 levels. The UK's path to meeting this target is backed by a Ten Point Plan for a green industrial revolution, which will create and support up to 250,000 British jobs by 2030.

The designated British Ambassador to Honduras, Nick Whittingham, said:

I'm deeply saddened by the tragic loss of life and destruction caused by the hurricanes. We want to work together with Honduras ahead of the COP26, highlighting the need for a global commitment to tackle climate change, but also by creating jobs and prosperity at the same time.

You can follow the 2020 Climate Ambition Summit [here](#).

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