

TCA and the post-Brexit Trade in Goods Between the UK and the EU: Time for Reset?

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Abstract

After 47 years of membership, in the June 2016 referendum, the United Kingdom voted to exit the European Union, and on 31st January 2020 the UK has left the EU. As a result, the free movement of goods regime between the UK and the EU ceased to exist. Leaving without a trade deal could have had devastating consequences for both sides. Finalised on Christmas Eve 2020, having entered into force after just one day of debate in the UK Parliament, the UK-EU Trade and Cooperation Agreement (TCA) have set hopes high aiming to prevent distortion of trade. However, four years since the Agreement, the trade in goods between the UK and the EU is far from being smooth. Despite the zero-tariff zero-quota rules introduced by the TCA, a considerable level of red tape, non-tariff barriers, customs controls and enhanced paperwork for the traders have all had a negative effect on trade. With the TCA up for review in 2026, is it time for a reset and to enhance the UK's relationship with Europe through an improved trade deal? Drawing upon academic commentary, this article discusses the post-Brexit rules on trade in goods between the UK and the European Union as introduced by the TCA. It examines how the trade in goods regime has changed following the UK's departure from the EU, analyses the status quo and ongoing trends, outlines existing issues and difficulties, and considers the possible future developments and cooperation in this field.

Keyword: Brexit; TCA; trade in goods; UK-EU relations.

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1. Introduction

Since it joined the European Economic Communities in 1973, the UK has enjoyed its membership of the European Union for 47 years. The EU, having grown into a full scale political and economic union, has established the world's largest common market, providing for the free movement of goods, people, services, establishment, and capital between its Member States. For trade in goods, this means that goods can move freely inside the EU with no tariff or non-tariff barriers and with minimum (and mostly harmonised) regulatory requirements (Gormley, 2009).

Brexit—leaving the EU—has removed the UK out of the EU's single market. Without a trade deal, the so-called Brexit “cliff edge” (Clement-Davides 2019) would have brought the UK under the World Trade Organisation rules, allowing the EU to impose tariffs and other trade barriers against the UK goods, which could have severe consequences for both sides. Thus, negotiating a good trade deal—an agreement to secure uninterrupted continuation of trade between the UK and the EU—was of paramount importance.

Such a deal, the Trade and Cooperation Agreement (TCA) between the EU and the UK, was, indeed, signed on December 30, 2020 and it set out the terms of the new trade regime. Since then, the EU has introduced a full customs control with the UK from January 1, 2021, and the UK, following some delays, by the end of 2024 imposed full-scale import controls as well.

Despite the Trade Agreement, Brexit has caused a major shock to the UK-EU trade. Whilst the TCA has provided for the trade to be tariff and quota free under the ‘zero-tariff, zero-quota’ rules, the parties did not agree on regulatory and other non-tariff barriers (such as technical barriers to trade and sanitary and phytosanitary measures), which created red tape, delays, extra paperwork, and customs and border controls. With the EU being the UK's main trading partner (as UK's exports to the bloc account for more than 50%), the decline in trade is very much unwelcome.

This paper focuses on the current difficulties of the UK-EU post-Brexit trade in goods. We start by briefly summarising the pre-Brexit rules on trade in goods between the UK and the EU (whilst the UK was still part of the EU's common market) and examine how the rules governing the trade in goods have changed following the UK's departure from the European Union by considering the new trade regime enacted by the UK-EU Trade and Cooperation Agreement. The paper further analyses some ongoing trends and existing issues and difficulties with the cross-border trade. With the Agreement up for review in 2026, the paper concludes by considering the possible developments and solutions for further cooperation in the post-Brexit trade in goods between the UK and the EU.

2. Trade in Goods Between the UK and the EU Pre- and Post-Brexit

When it comes to trade in goods, before Brexit, the EU was the UK's main trading partner, accounting for over half of the UK's export of goods. Even though the impact of Brexit on the UK's trade remains contested, there is no doubt that leaving the EU has resulted in a considerable disruption and decline of the UK-EU trade (Freeman 2020).

In this section we, first, briefly summarise the key EU rules on trade in goods, which the UK was subject to before leaving the European Union and then compare them with the new regime introduced by the UK-EU Trade and Cooperation Agreement (the post-Brexit rules).

The European Union, being the most successful international trading bloc (a regional trading agreement) between the 27 Member States is founded on the idea of common (also, single or internal) market (Barnard and Scoot 2002), '*an area without internal frontiers in which the free movement of goods, persons, services and capital is ensured.*' (art 26 Treaty on the Functioning of the European Union (TFEU)). For trade in goods between the EU Member States (including the UK pre-Brexit) that, essentially, means removing physical, technical and fiscal barriers in trade between the Member States, as well as facilitating varied harmonized trade measures to smoothen the cross-border trade.

The core rules on the free movement of goods are established by the TFEU and the Treaty also covers duties and charges (art 30 TFEU), internal taxes (art 110 TFEU), and non-tariff barriers (art 34 and 36 TFEU). These are supplemented by the rulings of the Court of Justice of the European Union (CJEU).

As per Articles 28 and 30 TFEU, there is a '*prohibition between Member States of customs duties on imports and exports and of all charges having equivalent effect.*' Article 30 TFEU's prohibition is strict—any tax, duty or charge fall under the article is unlawful regardless of its purpose. However, even though it is not possible to justify custom duties or border taxes imposed between the Member States, the CJEU does permit imposition of limited charges for mandatory inspection fees or services offered to traders. This derogation is extremely strict—for the services, the charge in question should not exceed the cost of the provided service and the service should be of individual and tangible benefit to a trader (as per C-87/75 *Bresciani*). And for an inspection fee, this should be mandated by the EU and should not exceed the cost of the inspection (C-18/87 *Commission v Germany*).

Whilst articles 28-30 TFEU regulate external tariff barriers between the EU Member States, article 110 TFEU covers internal taxes. The restriction here is far less strict: only discriminatory internal tax on similar products is prohibited (C-170/78 *Commission v UK* on sweet wines) as well as taxes benefiting other goods. Non-discriminatory internal taxation, varied taxation on non-similar products (C-243/84 *John Walker*) or protective taxation justifiable by an imperative requirement in the public interest (C-196/85 *Commission v France* on sweet wines) are permitted.

Articles 34-36 TFEU further cover non-tariff barriers. The rules prohibit quantitative restrictions, which are '*measures which amount to a total or partial restraint of...import, export or goods in transit*' (as per C-2/73 *Geddo*) on imports and exports, as well as measures having equivalent effect to quantitative restrictions (MEQRs). MEQRs are defined by the CJEU widely, to include '*all trading rules enacted by Member States which are capable of hindering, directly or indirectly, actually or potentially, intra-Community trade.*' (as per C-8/74 *Cassis*). The Court did not stop there, having ruled that Article 34 TFEU's prohibition covers direct (C-8/74 *Dassonville*) and indirect (C-249/81 *Commission v Ireland*) discrimination as well as non-discriminatory (indistinctly applicable) restrictions.

Non-tariff barriers between the EU Member States can be justified by article 36 TFEU's derogations, which are interpreted and applied by the Court rather strictly (Barnard 2019). The reason for the derogation must be warranted and the restriction must be proportionate (C-72/83 *Campus Oil*). Additionally, non-discriminatory restrictions (i.e. indistinctly applicable rules)

can be justified by the Member States using mandatory requirements (C-120/78 *Cassis*), an open-ended exception to the principle of mutual recognition, which should be reasonable, objective and proportionate. And certain selling arrangements (cases C-267 and 268/91 *Keck*) which apply indistinctly, do not hinder trade, impede market access, or impose an additional economic burden on traders, do not require justification by the Member States and are mostly permitted (Connor 2005).

These core EU rules covering tariff and non-tariff barriers on movement of goods between the EU Member States play a key role in the realization of the common market. Whilst the free movement of goods rules are said to have an expanding nature (Schutze 2017) and, admittedly, are not without certain controversies (Kingsont 2007), the European common market has, indubitably, fuelled the economic growth amongst the EU Member States and is rightfully seen as one of the greatest EU's achievements.

Brexit has, without any doubts, changed the *status quo* of the UK-EU trade relations. 'Taking back control' of the UK's laws, borders, money, trade, and fisheries by leaving the EU single market has become one of the main Brexit's slogans—in reality this was, of course, more about dis-integration than independence. Yet, as the actual Brexit's date loomed closer, both parties became increasingly conscious of the potential consequences of the UK severing the ties with the European Union without having a trade deal in place.

At the eleventh hour, after eight months of negotiations, the EU-UK Trade and Cooperation Agreement (TCA), outlining the future trade relationship between the two parties, was finally ratified. The following section considers *the rules governing* the trade in goods between the UK and the EU as provided for by the TCA and identifies the problematic areas in the post-Brexit trade.

3. TCA on Trade in Goods: Rules and Omissions

Having voted to leave the EU in a referendum on 23 June 2016 and following the Withdrawal Agreement having received the Royal Assent on 23 January 2020, the UK has formally left the European Union on 31 January 2020 (Craig 2020). Both sides were keen to avoid a 'no-deal' Brexit, so the UK-EU Trade and Cooperation Agreement (TCA) was rushed

through on Christmas Eve 2020, having entered into force after just one day of the UK Parliament debate and two days before the end of the transition period provided for in the Withdrawal Agreement. The TCA had set hopes high aiming to *'create a predictable commercial environment and prevent distortion of trade and unfair competitive advantages.'*

The TCA is quite extensive in its scope, and it covers wide range of areas, including institutional framework, services, capital, travel, fisheries, transport, law enforcement, cooperation in criminal matters, and dispute settlement, etc. The rules on trade in goods, however, are in the Heading 1 titled 'Trade'—this contains 107 articles (out of the 783 articles of the main TCA body). Whilst the TCA provisions do cover tariff reduction, elimination of quotas and other non-tariff barriers to trade (Technical Barriers to Trade (TBT) and Sanitary and Phytosanitary Measures (SPS)), as well as unfair subsidies and public procurement and there is some significant correlation with the EU rules there, the Agreement is very much modelled on the WTO framework, and it falls short of the EU common market rules, leaving significant gaps and omissions.

In line with the EU common market, article 21 TCA prohibits custom duties on goods originating in the other Party (same as article 30 TFEU). Article 22 TCA outlaws other external and internal tariff barriers, including duties, taxes and charges in connection with export and internal taxes in excess of those imposed on like products (same as charges having equivalent effect (CEEs) under article 30 TFEU and internal taxes under article 110 TFEU). Article 23 TCA limits any fees and formalities in connection with import and export, which can only be approximate to the cost of the services rendered to the traders (this is very much alike to the rules on the CEEs mandated by the CJEU case law). The "zero-tariff, zero-quotas" policy introduced by the TCA also extends to some non-tariff barriers, namely quotas on import and export, which are prohibited by article 26 TCA (same to article 34 TFEU). But this is where the similarity between the TCA and EU law ends. As the Agreement does not prohibit regulatory restrictions and non-discriminatory measures (like measures having equivalent effect to quantitative restrictions (MEQRs) under article 34 TFEU), and there are no rules on mutual recognition or market access principle included into the Agreement.

These omissions are vital, as rules on mutual recognition are an important part of the EU's common market—these rules guarantee market access to goods from all the Member States even in absence of the EU's harmonising measures. According to this principle, goods lawfully

sold in one EU Member State could be lawfully sold in other Member States, subject to some limited, objective and reasonable exceptions (as per C-120-78 *Cassis de Dijon*). Since the UK and the EU were not able to agree on these, no mutual recognition rules were included in the TCA. As a result, the UK-EU trade in goods is subject to domestic product requirement of both Parties and that traders must meet the regulatory requirements of, both, the UK and the 27 EU Member States .

The same situation applies to Sanitary and Phytosanitary (SPS) measures, the mutual recognition of which was rejected by the EU. This has forced the UK's agricultural exporters to meet all the EU's SPS import requirements (and *vice versa*), and traders must obtain various documentation (such as Export Health Certificates), creating extensive border checks, customs formalities and further obstructing the trade. One must agree that the TCA's rules on technical and sanitary barriers to trade represent a '*a far cry from enhanced mutual recognition*,' (Barnard 2021) as the need to comply with the mutually divergent safety standards of the UK and the EU represents a significant barrier to trade. In this respect, the Agreement offers little more than the WTO membership rules, i.e. 'a no deal' scenario.

Another issue creating trade barriers is the rules on the origin of goods, which are covered by Chapter 2 of the TCA. Since the 'zero tariff, zero quota' TCA regime only applies to goods originating in the UK and the EU, the need for traders to certify the goods' origin has resulted in additional paperwork and border controls. This has also significantly disrupted the existing supply and manufacturing chains, as during the EU membership many companies based in the UK operated as a supply hub, where goods (as intermediate products) were entering from the third countries for further transformation in the UK before being sold in the European common market (Johnson and Noguera (2021). After Brexit, the UK became a third country for the EU, so for the goods to be treated as UK-made (and thus benefit from the zero-tariff treatment when sold to the EU) the manufacturers now need to demonstrate a substantial degree of transformation. This has prompted re-organisation of supply chains (Bakker 2022) where some third country manufacturers (particularly in consumer goods, medical-technology, and pharmaceuticals) choosing to sell directly to the EU, thus omitting the UK.

Adding to the onerous and time-consuming issues of certificates of origin and extra border controls is the disruption of the transportation logistics and the problems with the groupage of goods. Pre-Brexit logistics companies would consolidate multiple small loads of goods into a

single lorry exporting to the EU—a service which was used by many small and medium-sized exporters, who would otherwise not be able to send their goods individually. Now, inadequate paperwork on one product in the consignment can end up delaying the entire lorry, so most transportation companies in the UK have halted this service (Holmes 2021). As a result, many traders from both sides have simply stopped selling to/from the UK.

The above are just some of the main problematic areas of the UK-EU trade in goods. Last, but not least, is the situation relating to Northern Ireland. As part of the UK Withdrawal Agreement, the NI Protocol has kept Northern Ireland in the EU's single market for goods, which resulted in border checks being performed on goods entering Northern Ireland from the UK. This created a *de facto* border in the Irish sea, which some viewed as separating Northern Ireland from the UK (Phinnemore 2017).

There were continuous negotiations by both Parties trying to resolve the issues and a significant break-through the Windsor Framework in February 2023. The Framework created a new system of checks on goods moving from Great Britain to Northern Ireland where goods intended to stay in NI will go through a 'green' lane (thus having fewer checks and controls), while goods moving on to Ireland and/or the rest of the EU will go through a 'red' lane, being subject to full control and checks. The system started operating at the end of 2023 and had alleviated many issues.

Although the Windsor Framework was a significant achievement, it stopped short of allowing the NI to fully benefit from the same tax rules as elsewhere in the UK. Currently the NI businesses must follow the EU rules on state aid and VAT, meaning that any UK government payments to help firms in the Northern Ireland and any tax breaks must be within the limits set by the EU. The Framework, notably, did provide for some zero VAT rates, mostly for energy-saving products, and tightened up the circumstances under which the EU can bring action against the UK for subsidies in NI under the EU's State aid rules. However, as the Northern Ireland situation remains important and ever fragile, some believe that the fate of the TCA may have become inevitably entangled with the challenges connected to the faithful implementation of the Withdrawal Agreement (Fabrini 2021).

Summarising the discussion on the TCA, whilst having a regional trade agreement is usually beneficial for both sides, as it was famously stated by then UK Prime Minister Theresa

May, '*no deal is better than a bad deal*,' (May, interview, 2018), thus the details and the effects of the trade agreement do matter. However, with the TCA, many feel that the Agreement may not be such a great deal: it appears to be more about disintegration than integration. It has been suggested that in the long run, compared to the EU common market, the TCA will significantly reduce the UK's trade (Fussachia 2022), as it provides a '*WTO plus*' rather than '*free movement of goods minus*' approach (Barnard et al 2021).

It is, however, not appropriate to expect the pre-Brexit *status quo* in trade between the UK and the EU to be maintained post-Brexit, as the TCA does not fully replicate the EU internal market rules. Indeed, the reduction of trade in goods between the parties, whilst not welcome, is to be expected. The big question is what can be done to minimize the negative impact of Brexit on trade in goods between the UK and the EU and whether what has been achieved under the Trade and Cooperation Agreement thus far is enough.

On one hand, by having eliminated tariffs and quotas on goods in the UK-EU trade, the TCA does reduce the uncertainty surrounding the post-Brexit trade. However, the lack of alignment on non-tariff barriers and other measures equivalent to quantitative restrictions, and the restrictive approach to the origin of goods means that, in practice, there is *de facto* no free movement of goods between the UK and the EU, as most goods now need to go through the complex border and compliance checks.

As the TCA provides for reviews of implementation every five years, the first review due in 2026 is coming up. Coupled with the recent changes of the UK government which may now be more inclined to look into repairing the UK's post-Brexit relations with the EU, this may be an opportune moment to reconsider cooperation in trade between the two partners.

The concluding section of this paper looks at the possible future developments of the UK-EU regime of trade in goods.

4. Trade in Goods Between the UK and the EU: the Future

It can hardly be contested that Brexit has had a considerable negative impact on trade between the UK and the EU (Milenna 2021). The TCA was meant to smooth things over; however, it remains a point of debate whether the Agreement was, in fact, a good deal, at least for the UK. Even though it has provided for continuation of some core rules from the EU

common market (such as the zero-tariff, zero-quota provisions), the lack of mutual recognition of other trading rules is onerous and costly for the traders who now must comply with product-specific rules and border checks.

Politically and socially, there is a whole spectrum of opinions regarding how Brexit should and should not have been executed and what the future UK-EU relationship should be, ranging from parting even further from the EU to re-negotiating the Agreement or possibly even re-joining the Union. With the recent changes in the UK government, anything is possible. Without leaning to a particular side, we hereby condone the proposition that, considering all the negative impacts of Brexit, the UK and the EU should increase cooperation and alignment in the mutually beneficial areas (Holmes 2022).

Article 776 of the TCA provides for the parties to jointly review the implementation of the Agreement five years after its entry into force and every five years thereafter. The first review period is due to start around May 2026, and this could be an opportune moment to re-set the UK-EU relations. It is suggested that the review may follow three possible paths (Underwood and Moloney 2023): the minimalist model, where parties just do a technical check on the implementation addressing any emergent issues (this is likely what the EU might want); the maximalist option, where the parties would engage in the widest reconsideration of the relations (this may be challenging due to political limitations) or a mixed model, which may well focus on enhancing just some aspects of the UK-EU trade relations, for example, in goods.

Regardless of the mode of the review, this section considers the possible ways of improving the Agreement to enhance the UK-EU trade in goods.

One option is to further relax the rules of origin of goods, as the lack of diagonal cumulation continue presenting a challenge for the free flow of goods. Currently, only products originating or mostly originating in either the UK or the EU qualify for the zero-tariff benefit. The current rules of origin under the TCA provide for the 'bilateral cumulation' only, which means that Parties can use products originating in another Party without the final goods losing their originating status (i.e. goods manufactured/assembled in the UK using the EU components and materials will be treated as UK-made). But the 'diagonal cumulation' where goods manufactured/assembled in the UK using third country (non-EU) components and materials could be treated as UK-made, is not allowed, thus making these goods not eligible for the zero-tariff treatment when exported to the EU. It is evident that in absence of the 'diagonal cumulation,' some of the third country suppliers (which previously used the UK as an assembly

hub) now supply directly to the EU, thus cutting the UK out of the supply chains (Tauwhare 2017). Agreeing on the ‘diagonal cumulation’ or even ‘full cumulation’ (where the rules of origin would be satisfied when the goods are ‘sufficiently processed’ in either the UK or the EU), would have helped to further facilitate trade. There are precedents when some ‘diagonal’ and/or ‘full cumulation’ rules of origin have already been agreed by the EU with several other trading partners, including EFTA, some Balkan and Mediterranean countries and Türkiye. So, when there is a will, there is a way.

Another area the parties should be working on is further agreeing on the mutual recognition rules when it comes to technical barriers to trade, measures having equivalent effect to quantitative restrictions (including sanitary and phytosanitary measures) and other relevant standards, since multiple testing requirements, double certification, having to comply with the regulatory requirements of the UK and all the EU Member States risk becoming permanent barriers to trade. It is reported that such negotiations may have started, and that the UK may well be able to agree to the EU’s demands on some alignment in the food safety rules, as well as an improved fishing rights deal (Waterfield 2025). It is submitted that the trading Parties should indeed try, where possible, to refrain from introducing significant regulatory divergence, so that the goods from the UK remain as conformant to the EU standards as possible, and vice versa.

Divergence in standards between the Parties carries another threat: in case of significant impact on trade, both Parties have the right to take countermeasures under the rebalancing mechanism for the Level Playing Field, which are subject to arbitration. That means that if one Party raises its standards and the other does not, the former can take reciprocal actions. These rebalancing measures could include temporary suspension of parts of the Agreement or tariffs or even the possibility of the entire trade part of the Agreement being suspended (Buesa 2023)—something both Parties should be keen to avoid.

There is scope for further negotiations on the sanitary and phytosanitary measures as well. The EU has suggested that if the UK agrees to follow the EU legislation on food, plant and animal welfare standards and restrict the use of genetic modification in agriculture, it may be possible to consider a Sanitary and Phytosanitary agreement modelled on the one between the EU and Switzerland (Waterfield 2025).

Linked to the lack of mutual recognition, the overly complicated and varied VAT rules between the EU and the UK have prompted the United Kingdom to unilaterally postpone the

planned accounting scheme. This measure, which does help the VAT-registered traders (though the small-sized exporters may still be affected) is only temporary and, moving forward, it is pivotal to enhance the understanding of the VAT system for traders across both borders. Other measures (such as a trusted trader scheme, green/red corridors, UK's Authorised Economic Operator, Groupage Export Facilitation schemes) could further facilitate the cross-border trade.

The TCA also requires both the UK and the EU to have an effective system of subsidy control, as the rebalancing mechanism under the Level Playing Field could allow either Party to impose tariffs and other countervailing measures in cases where there is unfair competition. To foster frictionless trade, the Parties should try to avoid triggering the Level Playing Field mechanism unless necessary, as this can result in the imposition of further tariff and non-tariff barriers (subject to arbitration), as well as it is liable to dampen the spirit and good-will of the trading Parties. Thus, it is crucial to have a transparent subsidy control regime. When it comes to the dispute settlement, the TCA has created a bespoke mechanism, involving consultations, recourse to an independent arbitration tribunal, and temporary cross-retaliation, with no CJEU involvement except the NI Protocol disputes.

Another key issue needing attention is the UK-EU border infrastructure, which, despite there had now been over 6 years since the Brexit vote, remains under-prepared and under-invested. Both sides acknowledge and are trying to tackle the issues, yet progress has been too slow. Enhancing the use of IT and innovative digital technologies may be the way forward here. There are some successful examples of the EU initiatives led by France, including the 'smart border' project (where the system anticipates the customs formalities before loading the means of transport and provides for the largely automated processes and checks), 'logistic envelop' (a tool, that groups multiple customs declarations under a single barcode) and 'zero kilometer customs,' a streamlined administrative procedure, that allows the exporter to obtain the authorization of approved places other than the customs areas for export formalities (Milenna 2023). Further harmonisation of the customs procedures and appropriate investments in physical and digital borders, as well as increasing awareness among traders, would have smoothened the trade in goods between the Partners.

Without a doubt, there are multifarious factors negatively affecting the current EU-UK trade in goods relations and there is scope for progress to remedy these for both sides. To maintain the free flow of trade, a great degree of good will, cooperation and compromise is needed on both sides of the English Channel.

5. Conclusion

It is hard to argue that Brexit was a major shock to the UK-EU trade relations, and it had significantly disrupted the trade. As the TCA approaches its first review date, maintaining frictionless trade remains important as both Parties are still adapting to the new *status quo*.

Whilst the TCA is an atypical trade agreement due to the dis-integration nature of Brexit and, comparing to the EU single market, the Agreement is seen as raising the trade barriers rather than removing them (Fabrini 2021), it enabled the parties to avoid the cliff edge' of the no-deal Brexit and to secure the 'zero tariff-zero quota' post-Brexit trade arrangement. The Agreement, however, contains some major omissions, namely the lack of mutual recognition on technical and other standards, rather inflexible rules on origin of goods and various complexities surrounding the Northern Ireland Protocol and the Windsor Framework. All these create controls, certifications, red tape, paperwork, and related border issues. Having extensive regulatory obstacles to trade is, indeed, more harmful than simply imposing customs duties (Mariani 2021) and the success of the Agreement is measured by its ability to facilitate trade and avoid disruptions.

Commenting on the latest UK Government Report on Trade in Goods Beyond Brexit (HL Paper 2021), Baroness Verma has noted that the TCA has left a lot of unfinished business between the two Parties. She suggested that "*the [UK] Government must take an ambitious approach to trade ties with the EU...Ongoing dialogue will be crucial to achieving smoother trade. The TCA should be treated as the start, not the end of the UK's new relationship with the EU.*" One would hope here that the Parties will take the full advantage of the upcoming TCA review to resolve the current imperfections and move the trade even further.

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