

Old Para (2018)	New Para (2019)	Alteration type	Detail
3	3	Add	<i>After 'cooperation', insert "with a comprehensive and balanced Free Trade Agreement at its core"</i>
17	17	Replace	<i>For 'free trade area' substitute "Free Trade Agreement"</i>
17	17	Delete	<i>After 'independent trade policy by the United Kingdom', delete the words "beyond this economic partnership"</i>
19	-	Delete paragraph	<i>Delete entire Paragraph 19 in the 2018 draft, which read "The Parties recall their determination to replace the backstop solution on Northern Ireland by a subsequent agreement that establishes alternative arrangements for ensuring the absence of a hard border on the island of Ireland on a permanent footing."</i>
20	19	Replace	<i>For 'that is as close as possible' substitute "on the basis of a Free Trade Agreement"</i>
22	21	Add	<i>After the words 'open and fair competition' add "as set out in Section XIV of this Part."</i>
23	22	Add	<i>After 'should' insert "through a Free Trade Agreement"</i>
23	22	Add	<i>Between 'with' and 'ambitious' insert "appropriate and modern accompanying rules of origin, and with"</i>
23	22	Delete	<i>After 'above' delete the words "build and improve on the single customs territory provided for in the Withdrawal Agreement which obviates the need for checks on rules of origin."</i>
25	-	Delete paragraph	<i>Delete entire Paragraph 25 in the 2018 draft, which read "In this context, the United Kingdom will consider aligning with Union rules in relevant areas."</i>
26	24	Add	<i>Between 'customs' and 'matters' insert 'and value added tax (VAT)'</i>
26	24	Add	<i>Between 'customs' and 'fraud' insert 'and VAT'</i>
27	25	Delete	<i>After 'considered in' delete "developing any"</i>
27	25	Delete	<i>After 'Ireland' delete "on a permanent footing"</i>
28	26	Delete	<i>After 'cooperation' delete "Including with regard to alignment of rules"</i>
28	26	Replace	<i>For 'can lead to a spectrum of different outcomes for' substitute "may allow for the facilitation of"</i>

79	77	Replace	<p><i>Replace</i></p> <p>“The future relationship must ensure open and fair competition. Provisions to ensure this should cover state aid, competition, social and employment standards, environmental standards, climate change, and relevant tax matters, building on the level playing field arrangements provided for in the Withdrawal Agreement and commensurate with the overall economic relationship. The Parties should consider the precise nature of commitments in relevant areas, having regard to the scope and depth of the future relationship. These commitments should combine appropriate and relevant Union and international standards, adequate mechanisms to ensure effective implementation international standards, adequate mechanisms to ensure effective implementation domestically, enforcement and dispute settlement as part of the future relationship.”</p> <p><i>With</i></p> <p>“Given the Union and the United Kingdom's geographic proximity and economic interdependence, the future relationship must ensure open and fair competition, encompassing robust commitments to ensure a level playing field. The precise nature of commitments should be commensurate with the scope and depth of the future relationship and the economic connectedness of the Parties. These commitments should prevent distortions of trade and unfair competitive advantages. To that end, the Parties should uphold the common high standards applicable in the Union and the United Kingdom at the end of the transition period in the areas of state aid, competition, social and employment standards, environment, climate change, and relevant tax matters. The Parties should in particular maintain a robust and comprehensive framework for competition and state aid control that prevents undue distortion of trade and competition; commit to the principles of good governance in the area of taxation and to the curbing of harmful tax practices; and maintain environmental, social and employment standards at the current high levels provided by the existing common standards. In so doing, they should rely on appropriate and relevant Union and international standards, and include appropriate mechanisms to ensure effective implementation domestically, enforcement and dispute settlement. The future relationship should also promote adherence to and effective implementation of relevant internationally agreed principles and rules in these domains, including the Paris Agreement.”</p>
83	81	Replace	<p><i>For</i></p> <p>“including the role of the Court of Justice of the European Union (CJEU) in the interpretation of Union law”</p> <p><i>Substitute</i></p> <p>“provided for in paragraphs 129 to 132”</p>
101	99	Add	<p><i>After ‘agreement’ add:</i></p> <p>“Such an agreement would be without prejudice to the decision-making autonomy of the Union or the sovereignty of the United Kingdom, and the United Kingdom will maintain the right to determine how it would respond to any invitation or option to participate in operations or missions.”</p>
124	122	Add	<p><i>Between ‘enforcement’ and ‘in full respect’ insert:</i></p> <p>“based on the arrangements provided for in the Withdrawal Agreement”</p>
124	122	Delete	<p><i>Before ‘legal orders’ delete</i></p> <p>“own”</p>

125	123	Replace	<p><i>For 'at summit, ministerial and technical level, as well as at Parliamentary level. The Parties should encourage civil society dialogue.'</i></p> <p><i>Substitute:</i></p> <p>"at appropriate levels so as to provide strategic direction and discuss opportunities for cooperation in areas of mutual interest."</p>
126	-	Delete paragraph	<p><i>Delete entire paragraph as follows:</i></p> <p>"In this context, the summit and ministerial level should oversee the future relationship, provide strategic direction and discuss opportunities for cooperation in areas of mutual interest, including on regional and global issues. This would foster a strong relationship between the Parties, support the operation of the agreements, and enable the partnership to evolve in response to changing and unforeseen circumstances."</p>
127	124	Replace	<p><i>For 'ministerial and senior official level'</i></p> <p><i>substitute</i></p> <p>"appropriate"</p>
128	125	Add	<p><i>After 'relationship.'</i> Add</p> <p>"The Parties should encourage civil society dialogue."</p>
132	129	Replace	<p><i>Replace 'The Parties will base the arrangements for dispute settlement and enforcement on those provided for in the Withdrawal Agreement. To that end, the Parties should first make every attempt to resolve any matter concerning the operation of the future relationship through discussion and consultation. If either Party deemed it necessary, it should be able to refer the matter to the Joint Committee for formal resolution.'</i></p> <p>With</p> <p>"The Parties should first make every attempt to resolve any matter concerning the operation of the future relationship through discussion and consultation, including through the Joint Committee, if necessary for formal resolution. The Agreement should include appropriate arrangements for dispute settlement and enforcement, including provisions for expedient problem-solving such as, in certain areas, a flexible mediation mechanism. Such a mediation mechanism would be without prejudice to the Parties' rights and obligations or to dispute settlement provided for under the Agreement."</p>
134	131	Replace	<p><i>Replace "Should a dispute raise a question of interpretation of Union law, which may also be indicated by either Party, the arbitration panel should refer the question to the CJEU as the sole arbiter of Union law, for a binding ruling. The arbitration panel should decide the 24 dispute in accordance with the ruling given by the CJEU. Where a Party considers that the arbitration panel should have referred a question of interpretation of Union law to the CJEU, it may ask the panel to review and provide reasons for its assessment."</i></p> <p>With</p> <p>"The Parties indicate that should a dispute raise a question of interpretation of provisions or concepts of Union law, which may also be indicated by either Party, the arbitration panel should refer the question to the Court of Justice of the European Union (CJEU) as the sole arbiter of Union law, for a binding ruling as regards the interpretation of Union law. Conversely, there should be no reference to the CJEU where a dispute does not</p>

			raise such a question.”
135	132	Replace	<p><i>Replace ‘Where a Party fails to take measures necessary to comply with the binding resolution of a dispute within a reasonable period of time, the other Party would be entitled to request financial compensation or take proportionate and temporary measures, including suspension of its obligations within the scope of the future relationship. The future relationship will also set out the conditions under which obligations arising from parts of any agreement between the Union and the United Kingdom may be suspended, including as foreseen in Article 178 of the Withdrawal Agreement. Either Party may refer the proportionality of such measures to the independent arbitration panel.’</i></p> <p><i>With</i></p> <p>“The future relationship will also set out the conditions under which temporary remedies in case of non compliance can be taken, in particular obligations arising from parts of any agreement between the Union and the United Kingdom may be suspended in response to a breach by the other Party, including as foreseen in Articles 178 and 179 of the Withdrawal Agreement.”</p>
140-147 (end)	137-141 (end)	Replace	<p><i>Replace paragraphs 140-147</i></p> <p><i>“140. The Parties will progress the development of the legal agreements giving effect to the future relationship in two stages.</i></p> <p><i>I. BEFORE WITHDRAWAL</i></p> <p><i>141. Between the approval of this declaration and the United Kingdom’s withdrawal from the Union, the Parties will each engage in preparatory organisational work, with the aim of enabling rapid commencement of and progress in formal negotiations.</i></p> <p><i>142. This work should draw up a proposed schedule to deliver the work programme required, having identified the areas likely to require the greatest consideration, such as those elements related to the alternative arrangements for ensuring the absence of a hard border on the island of Ireland on a permanent footing.</i></p> <p><i>143. The Parties will also consider the logistical requirements of the formal negotiations.</i></p> <p><i>II. AFTER WITHDRAWAL</i></p> <p><i>144. After the Union has taken the steps necessary to begin formal negotiations under Article 218 of the Treaty on the Functioning of the European Union (TFEU), it is envisaged that the Parties will negotiate in parallel the agreements needed to give the future relationship legal form.</i></p> <p><i>145. Immediately following the United Kingdom’s withdrawal, and based on their preparatory work, the Parties will agree a programme including:</i></p> <p><i>a. the structure and format of the negotiation rounds, including with respect to parallel tracks; and</i></p> <p><i>b. a formal schedule of negotiating rounds.</i></p> <p><i>146. This programme will be designed to deliver the Parties’ shared intention as set out in paragraph</i></p>

138.

III. REVIEW POINTS

147. The Parties will convene a high level conference at least every six months from the date of the United Kingdom's withdrawal from the Union to take stock of progress and agree, as far as is possible between them, actions to move forward."

With:

"137. After the Union has taken the steps necessary to begin formal negotiations under Article 218 of the Treaty on the Functioning of the European Union (TFEU), it is envisaged that the Parties will negotiate in parallel the agreements needed to give the future relationship legal form.

138. Immediately following the United Kingdom's withdrawal, and based on their preparatory work, the Parties will agree a programme including: a) the structure and format of the negotiation rounds, including with respect to parallel tracks; and b) a formal schedule of negotiating rounds.

139. This programme will be designed to deliver the Parties' shared intention to conclude agreements giving effect to the future relationship by the end of 2020 as set out in paragraph 135. The European Commission is ready to propose applying on a provisional basis relevant aspects of the future relationship, in line with the applicable legal frameworks and existing practice.

140. With a view to providing a sound foundation for the talks on the future relationship between the United Kingdom and the Union, both Parties will expeditiously: a) identify those areas that are likely to require the greatest consideration and the associated legal and technical issues that will need to be addressed, in order that the necessary technical preparations can be made on both sides; b) draw-up a full schedule for the negotiations, taking into account relevant internal processes; and c) consider the logistical requirements of the formal negotiations.

141. Following the United Kingdom's withdrawal from the Union, the Parties will convene to take stock of progress with the aim of agreeing actions to move forward in negotiations on the future relationship. In particular, the Parties will convene at a high level in June 2020 for this purpose.