Key Aspects of revised protocol on Ireland/Northern Ireland

Art 5 Customs, movement of goods
No customs union shall be payable for a good brought into northern Ireland from another part of the united Kingdom by direct transport...unless that good is at risk of subsequently being moved into the Union.

Art 8 VAT and Excise
The provisions of Union law ...shall apply to and in the United Kingdom in respect of Northern Ireland.

In respect of Northern Ireland, the authorities of the United Kingdom shall be responsible for the ... collection of VAT and excise.

Art 12 Implementation, application, supervision and enforcement
...the authorities of the United Kingdom shall be responsible for implementing and applying the provisions of Union law made applicable ...to and in the United Kingdom in respect of Northern Ireland.

Art 18 Democratic consent in Northern Ireland
...the United Kingdom shall seek democratic consent in Northern Ireland in a manner consistent with the 1998 Agreement.

...the initial period is the period ending 4 years after the end of the transition period...on the basis of a majority of Members of the Northern Ireland Assembly.