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Assessment Cover Page

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Post-Brexit International Trade: The impact of Brexit import duties on outdoor clothing industry between the United Kingdom and the Republic of Ireland.

Abstract

This study investigates the effects of changing import duties and customs following Brexit on trade within the outdoor clothing sector in the UK and Ireland. Brexit has caused drastic changes to the terms of trade for the UK following its withdrawal from the EU. These changes particularly affect the outdoor clothing sector and other businesses that rely on already established trade relationships with the Republic of Ireland. This review aims to examine the impacts of Brexit import duties on the outdoor clothing sector. Finding areas of challenge in the industry, learning the specific rules of import duties and customs checks, determining the existing risks and vulnerabilities in this trade situation, trying to predict what may happen in current trade due to post-Brexit and suggesting a value to add to the governments, bodies of sportswear industries, and the businesses. This study used a mixed-method research design which was qualitative and quantitative data collection methods. For data collection, the qualitative method was used, conducted from interviews collected from key stakeholders in the outdoor clothing sector. Such stakeholders included producers, retailers, distributors, and industry regulators. The interviewees provided data on the challenges that the stakeholders have faced as a result of trade restrictions after Brexit. Based on the data collected, it was analyzed through a qualitative methodology using descriptive statistics and from using thematic analysis after structuring the themes. The researcher did not collect the data to get to the actual figures but they needed to describe the data in relation to the industry. The quantitative data collection was done using business reports and trade statistics and analyzed using descriptive statistics to describe trade trends and volumes. The findings of the review indicated the complexity of trading activities resulting from the introduction of import duties and cumbersome customs checks. It has also outlined some of the strategies that should be adopted to minimize trading tensions between the UK and Ireland. The research further considered the newly adopted consumer behaviors since the post-Brexit era. The study was also looking at the future of retail business between the UK and Ireland based on the strategies and policies that are being formulated by the ruling powers. This literature review will be the

basis of information that can be used to advocate for policymaking and implementation to relevant stakeholders to ensure that the post-Brexit trade is restored to proper functioning.

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Chapter 1 Introduction

Brexit refers to the Britain's withdrawal from the basic membership of European Union (Schimmelfennig, 2021).

The United Kingdom's withdrawal from the European Union has had a substantial impact on trade between the two regions, leading to various modifications associated with import duties and customs clearances. Most industries have been affected by the new transnational conditions, including the outdoor clothing industry. This literature review aims to determine the impact of import duties under Brexit on the outdoor clothing sector trade between the United Kingdom and the Republic of Ireland. Britain's trade with EU was regulated by the established trade relationship called Trade and Cooperation Agreement (TCA), which allowed the parties to trade goods without additional tariffs and introduced customs checks. The signing did indeed happen, and it officially took place at the beginning of 2020, when the United Kingdom and Northern Ireland withdrew from the European Union. In historical perspective, the most important condition of the Withdrawal was a transition period that was supposed to end prior to the end of 2020, when the UK would be required to obey the laws of the European Union. Despite the historical context of the agreement between the UK and the EU, the trade conditions so "drastically changed" that new import duties were set, and it also required to reimplement the customs clearance at the borders. The economies of both countries and their outdoor clothing industries, in particular, are highly dependent on the import (Borchert et al., 2021).

The industry is highly internationally integrated and interdependent on external suppliers. The United Kingdom and the Republic of Ireland have long-standing economic relations, and the introduction of import duties under Brexit creates the risks of trade patterns disruption. Thus, it is critical to determine the impact of the import duties and check post-Brexit conditions on the outdoor clothing industry (Verdun, 2023).

Statement of the Problem:

Import duties and custom checks following the Brexit between the UK and the Republic of Ireland have caused drastic trade complications among the parties. Business operations have become harder since the regulation came into force. The new import duty, custom regulations, and obtaining import licenses have made cross-border trade costly and time-consuming.

Similarly, supply chains become a bottleneck, and trade barriers have continued to raise concerns over business authenticity and efficiency. Therefore, as shown above, there is a critical need to evaluate the implications on the outdoor clothing industry caused by the Brexit import duty.

The comprehensive literature review conducted in this study aims to analyze the impact of Brexit import duties on the outdoor clothing industry. The review's results can be used as the basis for understanding the underlying challenges and creating adequate strategies to address them on the part of businesses. Additionally, the evidence presented in the review can be used by policymakers and other stakeholders to assess the trade landscape in a post-Brexit environment. Overall, the existing debates and research focused on the topic will be explored in the current study.

Objectives of the Study

The main objective of this literature review is to be able to gain insightful knowledge from the academic discourse or current literature on the impact of the Brexit import duty between the UK and the Republic of Ireland on the outdoor clothing industry. More specifically, the analysis of the literature tends to accomplish the following objectives:

1. To Assess the impact of customs duties post-Brexit on Irish retail businesses industry.
2. To What can be the future impact of Brexit on Supply chains between UK and Ireland

Research Questions

The study will answer the following questions

- What are some of the import or custom duties levied on Ireland/UK in the clothing
- Industry and the challenges that businesses face due to Post Brexit International trade limitations?
- What strategies can be adopted to reduce trading tensions between the UK and Ireland and what changes have been observed in consumer behaviour since Brexit?
- How do you foresee the future of retail business relationships between the UK and
- Ireland evolving in the coming years following Brexit, considering ongoing policy developments and trade negotiations?

In short, this study will shed light upon the impacts of customs duties post-Brexit on Irish retail businesses Industry and the future implications of Brexit on Supply chains between United Kingdom and Ireland.

Chapter 2 Literature Review

2.0 Introduction

This is the second chapter of this research which is based on the Literature Review. The objective of this literature review is to collect knowledge of the existing debates and research related to the research topic of this study. This chapter helps in building knowledge in the area of the impact of Brexit import duties on the outdoor clothing industry between the United Kingdom and the Republic of Ireland.

2.1 Brexit Import Duties

Jozepa et al. (2021) determined that Brexit indicates to the inaccessibility of the UK from the European Union EU, which was held at the start of 2020. This provision period ended at the end of 2020. In this period, all the regulations and rules of the EU have been applied to the UK. This period has been prolonged once by two times a year if both the EU and the UK agree to follow this rule. Thus, it has been continued in place till the end of 2020. Brexit highlighted various issues such as the rights of the citizens of the EU, the EU British nationals and the UK, the quantity the UK had been contributing to the budget of the EU and for what duration. At that time, the EU and the UK compromised on cooperation and the rights of citizens on security. At that time, if any new contract had come into force just after 2020. Then it surely be approved by the European parliament and the UK. If both neglected to access a new contract, no contract after 2020 will be left after the provisional period of Brexit. Thus, a provisional agreement was agreed by the parliament of the UK at the beginning of 2021 and by the Parliament of Europe in April 2021. Whereas the contract, identified as the Trade and Cooperation Agreement (TCA) permitted quota- and tariff-free trade in goods. However, the trade of the EU-UK still suffers customs checks. This means that trade is not as flowing as when the U.K. was an associate of the European Union.

According to the European Commission (2023), Brexit has formed a trade between the UK and the EU, which is based on frictionless, however, the regulations are a complex system that lets Northern Ireland stay in the customs territory of the UK and, at a similar period get profit from access to the single market for the drive of goods. Moreover, a customs boundary may appear dramatic between the EU and the UK which may result in a high cost to numerous groups on Brexit. Companies have to import VAT and pay customs duty when goods pass over the new

‘border’. In addition, PWC.UK (2024) demonstrated that there is also a need to submit customs statements and pay fees to the administration for their accomplishment and compliance. Moreover, trade with the remaining world may also be impacted because the UK will no longer have an approach to agreements of EU trade (PWC.UK, 2024). At the end of 2021, imported goods from the European Union were down eighteen per cent on levels of 2019, dual the nine per cent drop in goods trades to the EU. The difficulty of imports of the EU is more remarkable in contrast to the ten per cent incline in goods imports from countries that are non-EU, indicating some replacement between them. But there is a minor indication to date of goods exports of the UK to countries that are non-EU compelling up for minor exports to the EU, with the former drop eighteen per cent on levels of 2019 (OBR.UK, 2024). Trade between the EU and the UK in 2019 is illustrated below (UKFT, 2019).



Figure 1 Trade between the EU and the UK 2019

Source: (UKFT, 2019)

The significance of customs duties compensated by UK customs enhanced by sixty-four per cent to 5 billion Europe in a year, exposing the comprehensive influence of post-Brexit policies on trade for the initial period. British customs are paying more export and import taxes than at any view on record and the preceding 5 months to the start of 2022 were the five highest distinct months in history for customs duties. In addition, it has been found that the sum of 5 billion

Europe was up from 3 billion Europe in the prior year. Moreover, a spike has also been raised in recent months by the earlier verdict of some firms to accept customs assertions due to the developing organisational burden enlisted on them by Brexit. In the Trade and Cooperation Agreement accepted by the EU and the UK, goods should fulfil new ‘controls of origin’ conditions to qualify for exemption from duties of customs. Thus, this means there should be an adequate level of management of a product in the territory of export for a corporation to access zero taxes upon trading it. Companies should gather at least one criterion to validate substantial administering in a specific state including adding above half per cent of the value to trade in materials or adjusting their use – as well as subsequently claim minimal customs duties. The regulation of origin establishes control of the principal source of goods constructed on where the materials or products sourced in their construction come from. Eventually, a decreased rate of trade duty can only be employed for goods that are supported to be created in the EU or UK– and not from external nations. Moreover, goods that do not fulfil the controls of origin can still be merchandised involving the EU and UK but will not be responsible for a lowered rate of trade duty. Also, in these types of cases, trades will have to pay the standard charge that the EU and the UK direct to imports (UKFT, 2019).

2.2 Impact of Customs Duties Post-Brexit

Gereffi and Frederick (2019) determined that the clothing Industry is one of the most globalised, oldest, and leading export businesses in the globe, including a considerable engine for financial growth. Particularly, because of its low fixed prices, high labour-intensive trade and low technology perceive a stable rise in offshore making and a later association at the trade end of the supply chain. The Global value chain (GVC) of the clothing industry is substantially involved, geologically destroyed, and described by large power irregularities. It is a definitive case of a “buyer-driven” value chain, where main businesses, for instance, designers, retailers, and brand producers, perform an important role in the group of international manufacturing, acting as negotiators in relating discrete systems of foreign contractors with final customer markets. Top companies, which are mostly situated in developed nations, present the most valued interests in the value chain (including model, advertising, and branding) and command access to key resources producing the most valuable returns. Contractors, which are usually found in low-cost establishing countries, perform various stages of the manufacturing procedure in keeping with leading companies’ specifications.

Casadei and Iammarino (2021) identified that over the period, several trade governments, such as liberalisation and restrictive measures, have produced main shifts in international finding governance and dynamics of global value chains. Involving 1974 as well as 2004, the capability of establishing nations to enter the clothing trade was restricted through a complicated system of limitations on the capacity of exported objects. In addition, these limitations of trade, shared with the Multi-Fibre Arrangement (MFA), were intended to shield national businesses in progressive countries from highly modest low-price contractors such as India and China. However, the MFA encouraged the increase of value chain mediators, the formation of workshops in places with obtainable allocations, and the entrance of new companies from emerging locations in the market of export protected from leading low-price competitors, therefore operating the spread of GVCs. Afterwards, the elimination of quota-forced trade under the Contract on Clothing and Textile of WTO commanded a regular reorganisation and establishment of the value chain. Adversely, progressive companies, also encouraged by the growth of schemes based on fast fashion and the rising knowledge of clothing industry products, endorsed a deep procedure of reorganisation of their tracing networks by evolving longer-period relations with a limited number of more effectual and intentionally located contractors. Conversely, Casadei and Iammarino (2021) further determined that contractors from emerging nations have benefited from structural learning procedures rising from these extended and more steady relations with lead companies by “upgrading” into advanced-value actions and cultivating their situation in the value chain. Business upgrading is generally linked with the modification to full manufacturing models and more nationally united forms of manufacturing relating to design and marketing actions. This procedure can take numerous forms, reaching from the achievement of the latest higher-value works (including, functional promotion), the creation of more complicated products (such as product promotion), a rise in efficacy by rearranging construction systems or expanding more classy technologies (such as process promotion) and the entrance into new businesses (including, intersectoral promotion). Consequently, of these fluctuations, the clothing industry value chain has progressively moved from a “captive” model, to a “relational” model where the control balance among these types of companies is more balanced. Furthermore, altering conditions in low-labour price nations and developing dynamics in industrial nations, for instance, technological developments or growing stress on manufacturing control, shorter main times and proximity to final marketplaces, in addition to apprehensions for conservational and moral standards, have led to rising consciousness of the position of merging global and local production and sourcing to enhance the trade-off among cost investments and flexibility besides the value chain. From the

previous decade, the clothing industry, which has observed a rising number of lead businesses moving parts of their manufacturing activities back to their home nation, has involved rising concentration from media (Casadei and Iammarino, 2021).

According to UKFT (2019), a manufacturing sector that powerfully depends on export incomes, raw materials from overseas, an international pool of talent and an extremely complex supply chain, the new post-Brexit trade command is considered to carry numerous problems to the clothing sector and the formation and dynamics of its value chain. But the outline of a trade deal of the future is still unidentified, there is adequate transparency on what a no-deal situation would involve for the UK clothing industry. A failure of a contract could damage development possibilities extensively, specifically in the short duration. In addition, a no-contract is projected to cause significant disturbance to the supply chain. In this consequence, UK exports to the European Union would draw average prices of four per cent for yarn, eight per cent for fabric, as well as twelve per cent for clothing. The UK's new MFN trade procedure, the UK Rate of Global, will switch the Common External Tariff of the EU at the beginning of 2021. In case of a no-contract Brexit, this tariff created for imports from nations where the UK does not have a trade contract would also employ UK companies importing from the European Union. Imports from susceptible emerging territories (including, Cambodia, Bangladesh, Vietnam, Sri Lanka, and Myanmar) would still have minimum tariffs or duty-free entree to the UK as the government (currently) has dedicated to duplicating the GSP scheme of the EU. But imports from Turkey would become twelve per cent more costly (UKFT, 2019).

Pegoraro et al. (2022) demonstrated that the limitation of free progress is an additional issue that is expected to impact the industry, which often depends on workers from Eastern Europe. Certainly, several EU workers in the area for instance sewing workers would be prevented a visa to the UK under the intended immigration scheme, which is directed at keeping only "high-proficient" employment. Thus, this consequence has impacted firms with both backward and forward connections with European states, as well as fewer businesses with interpersonal rather than captive links. An expansion in the price of the UK clothing industry might cause European companies to immediately consider their sourcing schemes, shifting to contractors from other territories.

Moreover, James et al. (2023) determined that the UK businesses sourcing the clothing industry from European companies can also decide to reconfigure sections of their links by the value chain, possibly favouring local manufacturing. Accordingly, a change has occurred for UK

companies conducting the value chain upstream to accept a procedure of practical, product, and procedure upgrading. Conversely, the narrowing of migration control can force businesses to move to another place and inhibit the formation of new businesses. Even in the consequence of an open trade contract, blockades of nontariff involving documentation supplies and customs checks would occur as higher costs, suspends, and a reduction in final exports and output. Certainly, traders would have to complete statement forms, which come with executive prices. Furthermore, further documentation would be needed to take examples of global tradeshows and exhibitions, which characterise an initial step into the area of exports. Except for some alternate agreement attained, the rate for protection of IPR would increase in intensity, and companies wishing to take registered protection for their designs and brands in Europe would have to ask for both EU as well as UK projects.

In addition, Casadei and Iammarino (2021) identified that the UK must fulfil the framework of EU regulations linked with problems such as social and environmental sustainability, customer protection, and opposition strategy. In addition, as the administration is still consulting trade contracts with the European Union and further key marketplaces for the industry including China and the USA, it is not still worthwhile to foresee the real influence of Brexit on the value chain of the UK clothing industry. But there is some first indication that the clothing industry has been damaged by Brexit uncertainty and that some companies have also initiated to consider their sourcing approaches. Particularly, the trade policy uncertainty highlights that the adverse effects on trade of TPU are complex for established and labour-concentrated segments that are highly cohesive in Global value chains, with high stocks of imported transitional goods and the existence of distinguished goods workers in addition to small and micro exporters. Hence, there are extra grounds for judging that Brexit uncertainty, linked with “tariff scares” in addition to the high interchange volatility rate, might have previously impacted export interactions in the clothing industry (Casadei and Iammarino, 2021).

2.2.1 Import Regulations

Since the EU is a customs association, member republics can buy most products from other member republics without limitations – while VAT as well as excise duty can still join. If any state imports from the exterior of the EU, then it may have to obey with requirements of import licensing and with common customs import tax that operate across the EU (Co.UK., 2022).

2.2.2 Import Licences

Co.UK (2022) demonstrated that import limitations after Brexit can be specific to trade or product. Many goods are exposed to product-specific needs and standards to be supplied by appropriate certificates, product-detailed documentation, and licences. In addition, quantitative limitations and anti-clearance duties can apply to certain imported goods. For the purposes of Safety Regulations and Labelling Requirements, if there is a case to sell imported clothes in the UK, there is a requirement to check that products fulfil related labelling requirements and safety regulations, including the Textile Goods (Hint of Fibre Content) Guidelines 1986 – with the use of clothing with label items as per the Trading Standards.

2.3 Future Impact of Brexit on Supply chains

ITC (2023) described that Brexit will give a number of confronts to the supply chain resistance of international logistics, for instance, raised trade barriers, decreased agility and visibility, and intensified volatility and uncertainty. These new customs techniques, quotas, tariffs, and regulatory standards will make trades based on cross-border which are more complicated, expensive, and slow. Moreover, Brexit will decrease the quality and availability of data between the EU and the UK, worsening the traceability and visibility of products along the supply chain. As well, Brexit will make a high level of uncertainty in the economic, political, and legal environment which may cause troubles, arguments, and disagreements in the supply chain. Thus, all these factors can reduce client confidence and belief in sellers, partners, and shareholders.

According to the EU (2022) In addition, Brexit will also have consequences for the sustainability of the supply chain of global logistics, involving altered ecological standards, adjusted social beliefs, and altered economic prospects. These alterations can form conflicts or variations in the ecological practices and standards of various supply chain actors, accompanied by differences or struggles in social values and performance. Also, Brexit will impact the financial opportunities and confronts that face the EU and the UK, establishing uncertainties or changes in the economic operation and possibilities of various supply chain actors.

Copenhagen Economics (2019) demonstrated that the retail and wholesale sectors are another significant segment relative to Brexit. The retail sector of Irish engages about 285,000 people. As per Retail Ireland, the sector of retail is the main sponsor of the Irish treasury, making twenty-three per cent of whole tax incomes in Ireland. In addition, in the classical simulations,

this area also incorporates textile and clothing, which brings the total service in the sector to about 400,000. The specific apprehensions for the textile and clothing part of the area are focused on substantial challenges as the UK drops the EU. This is the reason for the close connections between the UK and Irish economies and the several trade chains controlling both markets, which might be facing new losses both in their supply chain as well as a result of conflicting regulatory conditions. Similarly important, the clothing region would be adversely affected by a total drop in customer demand resulting from Brexit. Based on this, the production in the clothing sector would be adversely influenced in all situations varying from two to four per cent under the 2030 baseline level of production depending on the situation. Employment would be comparatively less influenced since a huge range of retail stores around the state would still be required despite a demand reduction. Moreover, the clothing sector would be disturbed by tariffs, regulatory deviation and border costs across a scale of zones involving all kinds of customer clothing products.

Hu et al. (2022) claimed that the introduction of tariffs and customs controls is probable to impact the product supply and add prices to the supply chain. The wholesale and retail sectors would also suffer higher costs of logistics as the departure of the UK from the EU would add costs and complications to the supply chain because of products in transportation through the UK, according to the possible problems arising with the use of the land bridge of the UK. The sector would also have to expect raised costs related to regulatory conflict between the UK and Ireland, for instance. on cloth labelling. Ultimately, the sector is conditional on the free movement of employees and people between the Republic of Ireland and Northern Ireland. The sector would thus be adversely stuck by a subsequent inability to run on an all-island base from both a people and a product perspective.

2.3.1 Brexit Affects

Dhingra et al. (2022) determined that Brexit might affect FDI inflows from the UK and from third countries into Ireland, both positively and negatively. Based on this, the FDI from the UK and third country in Ireland may drop in the short run, because of extreme uncertainty. Raised costs of transit, which improve the trade costs in transitional goods involving the Ireland and EU, may also lower the activities of the EU in Ireland, in the small run. In addition, in a longer time, reduced GDP progress in the UK could decrease total UK outward FDI. Lower need in Ireland might decrease FDI inflows from the UK including from third countries. Also, in all Brexit developments, the expenses of transitional goods import will expand, which may also

cause modifications in UK value chains and decrease UK actions in Ireland. Moreover, the FDI from the UK and third countries might rise as the charges of final goods import will rise in all Brexit settings. This could push UK production tighter to Irish expenditure. Expanding rates of trade of final goods to the EU can also make it more desirable for the UK to value Ireland as an exportation hub for EU objectives. Also, the excessive trade costs of UK-EU could make Ireland more desirable compared to the UK for third-country stakeholders that pursue access to the five hundred buyers in the Internal Market (Dhingra et al., 2022).

In addition to obtaining the best possible product of the trade compromises between the UK and the EU, the destructive effects of Brexit could also be diminished by other trade deals yielding a constructive influence for Ireland. Moreover, the Irish authority can consider actions to best practice for completing the values of newly completed EU FTAs with for instance Japan and Canada. Also, new FTAs are to be transferred to republics for instance New Zealand, Australia, and the Mercosur republics (Argentina, Brazil, Paraguay, and Uruguay). These deals may assist mitigate some of the adverse effects of Brexit. Moreover, there is a need for the Irish government to employ thorough influence assessments as well as classify main threats and opportunities for Ireland in all of these negotiations and confirm that such deliberations are interconnected efficiently and timely in the groundwork of the negotiations (Spital and van Aerssen, 2023).

Sandford (2022) stated that the future UK-EU trade link can in the worst case cause serious damage to the growth possibilities of Ireland and involve substantial adjustments in numerous sensitive regions. These alterations and internal enterprise plan responses will require to be planned well in advance, as well as planning will thus require to be commenced before the result of the impending trade negotiations is identified. Moreover, given the high amount of trade with the United Kingdom, Irish firms must continue to expand into new marketplace to increase the market gate for their exports. This is an extensive and challenging process that might take years. Including the options are other promotion activities (like fostering Irish products in new marketplace) and trade missions, educating in export services like managing customs with the UK, trade assistance enterprises to decrease costs of border dealings, advance native companies to become exporters, transportation and logistics savings to help sectors of Trade missions and, Irish trade credit organisation, amenities or tools (mostly to address requirements of capital products exports) company policies Ireland is highly reliant on its sector of export and, thus, increasing the attractiveness of the export sector in global markets is important (Sandford, 2022).

Copenhagen Economics (2019) determined that Brexit will, in each situation, need sectoral alterations. The modifying business policies must thus adopt both these aims. Among the options are educating general initiative policies and investment inducements, financing selections for SMEs as well as companies familiarising to Brexit transition, educating incentives to consider R&D specified unique exposure of Ireland to the decision of UK to leave the Single Market and the obstacle and trouble it grounds to recognised intra-EU flows of trade, special arrangements to manage with the modification may be required, in specific given the probable influence on rural and regional parts of the state. Any provision must be consistent with EU State Aid policies and must be clear, trained and confirm active use of support. These methods use support schemes where the gain is extreme and effects are efficient and directed at vulnerable, but sustainable businesses Temporary allowance from EU state aid instructions will need a formal Irish demand and must contain an all-inclusive package tackling specific requirements and market disappointments with the least invasive and best tools and overall conference the balancing test of greatest use of the state aid tool (Copenhagen Economics, 2019). According to Dave (n.d.), in order to arrange for the post-Brexit globe, global logistics suppliers and clients should adjust to the new experiences and reservations of Brexit. A complete assessment of present and future supply chain actions, collaborators, and markets influenced by Brexit must be conducted to recognise potential opportunities and risks. Approaches and strategies must be examined to align with enterprise objectives, customer requirements, and sponsor expectations in the post-Brexit setting.

Chapter 3 Methodology

3.1 Research Design:

This study will use a synchronous mixed methods research design. A mixed methods approach is applied as it allows for both quantitative and qualitative data collection to obtain a more comprehensive understanding of the challenges aligned with outdoor clothing sector (Geddes, 2021).

Collection of data through interviews as well as looking for the statistical data of selective industries as it will provide a comprehensive understanding of issues faced by industries in UK and Ireland.

The use of mixed methods involves the combination of qualitative and quantitative research design and data collection and analysis methods for a comprehensive investigation of the research topic. A qualitative component of the study includes interviews with individuals involved in the outdoor business field, while the quantitative component uses trade statistics and business records.

3.2 Interviews:

Interviews are the main method of gathering primary data for this research. It involves deliberations with key stakeholders in the outdoor business sector, like producers, retailers, distributors, and relevant industry authorities. The participants are considered qualified based on their experience in the sector and their contribution to the industry. The interview is semi-structured, which allows the interviewer to be flexible in addressing further concerns while guaranteeing that the key research problems are resolved. Questions in the interview are concerned with the insight of the problems related to the effects of Brexit import duties on the supply chains, business operations. Customs processes, trade quantities, and other relevant concerns. The interviews are mainly conducted face-to-face, while others use digital methods depending on the availability and all the participant's preferences. In this study I have conducted four interviews from different individuals and will do thematic Analysis in the end part.

3.3 Trade Statistics:

Trade statistics are a secondary information source that is used to examine trade trends and developments of the trade quantities between the UK and RoI Member states before and after 2018. This involves the trade quantity and values before and after the Brexit, and any massive changes on the trade, including the drop in trade, are some of the aspects identified. This where the trading volume between the two nations made comparisons before and after repealed and recorded government trade departmental publications.

Business Reports: Information is gathered from business reports and industry publications for additional secondary data. These reports provide insight into the general implications of the Brexit import duties on the outdoor clothing industry. They may include information on companies' responses, supply chain behaviours, and pricing adjustments, as well as market tactics. Business reports are obtained from the responsible federal industry associations, market research companies, and governmental departments that have published such material.

3.4 Data Analysis:

3.4.1 Qualitative Analysis:

Repeated interviews are done for transcribing during qualitative analysis of the data. The interview is conducted and coded for each interviewee's activities, allowing for the identification of differences and similarities. The thematic analysis technique is then utilized data into different groups and deduce relevant conclusions that provide more insights. This analysis helps uncover individuals' experiences, ideas, and struggles in the industry.

3.4.2 Quantitative Analysis:

Descriptive statistics is used to analyze the quantitative data collected from trade statistics. Data is critically inspected looking for significant differences or connections in the trading volumes, trading patterns, and business size.

3.5 Integration of Findings:

The qualitative results are combined with quantitative information to give a broader view of the fall-winter season's implications for the outdoor clothing sector. The interviews' contextual information and the participants' real-life events are revealed by the qualitative conceptions.

At the same time, the quantitative trend confirms the information's statistical values. Thus, the overall impact, chances, and the industry asks businesses to reveal.

3.6 Ethical Considerations:

In ethical terms, this research ensures the confidentiality of the participants and their informed consent. All the participants receive information about the purpose of the study and their rights as participants. Their responses are not disclosed to any third party, and discretion is not maintained when compiling the responses. In addition, the research confirms to the data protection laws and policies while handling and saving the data (Qureshi *et al.*, 2020).

Ethical approvals and appropriate protocols will be vital for maintaining confidentiality, informed consent and voluntary participation of all study subjects. The application of methodological rigor as well as multiple data sources works to support the accuracy and authority of the findings.

3.7 Limitations:

There are some limitations to this study. The first limitation is the subjectivity of the qualitative data gathered from the interviews. The participants could present biased view of the topic depending on their experiences or perspectives (Gwayi-Chore *et al.*, 2021).

This could limit the generalizability of the data collected through sampling. Secondly, the availability and the reliability of trade statistics and business reports may limit the accuracy of the quantitative analysis. However, these limitations are addressed through systematic data collection and analysis methods. Generally, this mixed-method research design offers a well-rounded and in-depth assessment of the effects of Brexit import tariffs on the industry of outdoor clothing.

Chapter 4 Findings

4.1 Findings from the government reports:

Ireland has got a 700 million Euros Brexit boon with a clear rise in tax revenues that flow from customs duties, that is now applicable to imports of clothing and other goods from United Kingdom. Before the follow down of Brexit UK enjoyed the tax-free trade with Ireland because of the membership in European Union as well as Customs Union (The Guardian, 2024).

Recent data from 2020-2021 shows the results that receipts of Custom duties have rose to the record high of nearly 90 percent. If we compare the difference of 3 years after Brexit, it can be seen that a flux in revenues is being generated (Person et al. 2023).

In 2021 an increase of 52 percent was observed as compared past two years custom revenue and in the year 2021 increase in receipts was seen up to 80 percent that has accounted to an increased revenue of 617 million Euros and royal treasury saw a boom of 72 percent increase (The Guardian, 2024).

The report that was released by Ireland's revenue commission accepted that a remarkable revenue was generated from Chinese imports and it contributed to the change. It further stated that "Custom duties have effectively got doubled in near years as compared to previous 10 years that is reflecting United Kingdom's change in 2021" (Ireland Revenue Commission) As per the report United Kingdom was the country with most value of imported goods and most forwarded customs duties.

Great Britain accounted for 22% of the Republic of Ireland's items imports in December 2020, before falling to 11% in January 2021. Although monthly records may be very erratic and this discern has climbed considering January 2021, it stays below normal stages. In 2019, terrific Britain accounted for 13.3% of Ireland's goods imports. This share has fallen for 3 consecutive years, accomplishing 10.6% in 2022. Great Britain's proportion of Ireland's items exports has additionally fallen over this era, from 8.9% in 2019 to 8.3% in 2022. With assessment, the share of the Republic of Ireland's exchange in goods with Northern Ireland has typically accelerated considering that January 2021 – Northern Ireland accounted for 5% of the Republic of Ireland's items imports in February 2021, extra than double the equivalent discern for December 2020. In 2019, Northern Ireland accounted for 1.1% of the Republic of Ireland's goods imports, increasing to 2.4% in 2021, falling slightly to 2.3% in 2022. Northern Ireland accounted for

1.8% of the Republic of Ireland's items exports in 2019, growing to 3.8% in 2021, falling barely to 3.5% in 2022 (Stats, 2022).

Without evidence on the corresponding reduction in Northern Ireland to Great Britain trade, we are unable to independently estimate how much of the increases in trade between Northern Ireland and Ireland are due to substitution away from Great Britain. As internal trade, this is not included in the collection of international trade statistics as trade between Northern Ireland and Great Britain. Firm activity data that does provide a breakdown between sales to Great Britain is collected on an annual basis for Northern Ireland, so this issue of substitution and the impact on firm trade orientation of the Northern Ireland Protocol, remain avenues of research as this data becomes available for the post-Brexit period in the following years (Econstar, 2021).

In comparison to Flynn et al. who allowed for further disaggregation of the time path of trade flows using 8-digit product level data, the degree of Ireland – UK trade deficits stemming from Brexit within the present analysis is slightly more considerable. Unfortunately, although this granular product information is acquirable on a monthly basis at the 3-digit product level for Northern Ireland, it is not presently attainable at the monthly level (Flynn et al., 2021).

4.2 Findings from Interviews:

4.2.1 Thematic Analysis 1

Few respondents mentioned that Brexit import duties have left a considerable financial mark on the clothing industry in Ireland. With the increased costs of import that account for charges and VAT also increased, clothing companies were unable to maintain the same net profit and, in some cases, had to shut down. Respondents noted that “quite simply, they have closed down without a shadow of a doubt.” Consequently, importation procedures and the subsequent supply chain field suffered considerably. It was difficult to justify prices during the crisis in the cost of living, but with the prices of the end content to be high, it was impossible to maintain profitability. Apart from that, Brexit made importing from the UK far less preferable, and clothing businesses were forced to find alternative suppliers from continental Europe. It was becoming too costly to import a stock order into Ireland and some of them could not be brought into the country because of excessive costs associated with it and different shipping regulations. Moreover, numerous trade agreements and the trust between Ireland and the UK suppliers were gone due to additional charges, with all the stages of the supply chain, including design,

manufacturing, and distribution, being impacted. According to the respondent, it is possible to “ship production to your store in Ireland directly” to ensure that there is no additional import to be made and, consequently, no additional payments. Respondents also mentioned that the consumers’ ability to spend their disposable income had dropped considerably since the Brexit. However, other factors also made a contribution, such as the pandemic and geopolitical aspects of the framings. People prefer to buy Irish since everything imported is very expensive, with high customs on things over a thousand euro. Respondents foresees the establishment of several distribution centres and manufacturers of goods to ensure that they do not have to go through customs and pay additional charges to the UK. They may be bought by more prominent companies, and they may buy the companies in the UK that are experiencing a sales crisis in the Member States. Customs should be aligned to make it better practice between the UK and Ireland.

4.2.2 Thematic Analysis 2

The clothing industry is considerably affected by Brexit import duties. Import duties on products manufactured in Ireland and brought into the UK are not paid there. However, they are paid when imported back into Ireland, which means the company incurs additional costs of up to 20%. This aspect impacts the business’s profitability.

The retail business has been negatively impacted by the changes brought by Brexit in importation procedures and supply chain logistics, which has impacted the business’s profitability and how well it can compete in the market.

According to a respondent “The port of Irish backlog after Brexit leads to delayed customer deliveries, which, when combined with import duties, has greatly reduced one’s competitive advantage against other Irish suppliers.”

This business is greatly disadvantaged by the post-Brexit international trade regulations.

While most products are restricted to enter the country rather than allowed with an extra cost, the biggest challenge faced by the company includes the importation licenses for restricted dangerous goods, such as lithium batteries, gas canisters, and items with sharp edges. Even though the respondent does not provide ways the company uses to mitigate the impact of Brexit, I think some of them included:

Direct delivery to Ireland by the delivery companies even though it charged extra for them.

Shift from just in time delivery system to holding stock in Ireland and the respondent noted an issue in consumer behaviour after Brexit because most consumers were now aware of such import duties leading to consumer charges so the company tries to avoid issues brought by Brexit and bypass as much havoc as possible.

There will be increased communication and larger stock holdings in companies operating in both the UK and in Ireland.

4.2.3 Thematic Analysis 3

Few respondents mention that clothing industry has been affected widely by the impact of Brexit import duties. Hence the clothes often get held up in customs, turned back or delayed. These problems result in extra expenses from customs charges, slower lead times, and affect goods and business market competitiveness. Where goods come from is an important consideration given the additional import and custom duties to be paid by Ireland to the UK. In some cases, pay the duties twice on entry to the EU in the UK and Ireland due to it coming through the EU. It results in a change in the business' procurement procedures affecting market profitability through reduced income. The extent to which changes in importation procedures got affected by reduced market competitiveness. The respondent believes there will be greater costs due to less productivity as it gets affected by difficult procedures needed for importation. Sourcing brands from the mainland EU is another source of reduced income due to moving them taking longer. Since all items come from EU, the business needs to make an effort to buy the brands a distance from cost. Those efforts translate to cost that affect the income. The research respondent suggests that government will stop trading directly with Britain and procure commodities from mainland EU. Lastly, the consumer of the business enterprise has been behaving in a manner causing anxiety. Previously, most vendors were giving clothes instructions, but the respondent observed that some people were getting products from the EU markets. These shifts affect the business's relationship with the vendor and the UK Government.

4.2.4 Thematic Analysis 4

Respondent has expressed the important financial impact of Brexit that caused import duties on the clothing industry. Operating expenses has been substantially raised due to Brexit related levy charges and increased costs both for delivery and products. Respondent has also noted that the business owners in retail industry are at the moment dealing with higher costs for both

acquiring products and for delivery and shipping. According to respondent, businesses have not noticed a huge change in consumer behavior except for an increased sensitivity to growing prices. In order to preserve customer loyalty this situation in some way makes retailers to absorb increased tariffs, which causes challenges for their financial stability and effects their profit margins.

Supply chain procedures have been significantly disrupted with the changes of importation procedures. Customs checks have caused huge delays and added additional administrative burdens. Thus, creating demand for more paperwork and longer process for logistics. These inefficiencies slow down timely stock replenishments and impacts both the competitiveness and responsiveness of businesses in responding to market demands.

Enterprises came up with uneasy strategies to mitigate the effects of Brexit. Mainly, avoiding products such as certain food items, gas related products and some types of cleaning items that create customs delays is preferable and one of the key methods to streamline the importation processes.

With the current Brexit situations several businesses are considering to move away from Brexit and change their supply chains and acquire more goods from EU. As this strategic move could potentially facilitate customs procedures and reduce dependency on UK-based suppliers.

From the point of view of the respondent, the future relationships between Ireland and the UK remains uncertain. There has been a lot of changes lately from the consumers perspective and ongoing issues with Brexit need further developing.

Chapter 5 Discussion

The Britain's withdrawal from the European Union has had a considerable impact on trade between the two regions, resulting in numerous modifications aligned with import duties and customs clearances. The Discussion section of the impact of the Brexit import duties on the outdoor clothing industry researches the study in trade between the United Kingdom and the Republic of Ireland is an in-depth analysis and interpretation of the uncovered findings. The main objectives of the study were to estimate impacts of custom duties after the withdrawal of United Kingdom from European Union and Irish retail business industry and to observe the impacts of Brexit on supply chains between UK and Republic of Ireland. The results of this study indicate that the levels of trade within the sector have significantly reduced following the burden of import duties and increased complexity of customs checks after the Brexit event. As such, the nature of trading has been so much complicated that trading has become a very awkward phenomenon characterized by numerous complications and interruptions in the entire supply chain system which has translated to an increase in cost and a longer period in the involved cross-border trading firms. Among these findings is the revelation of how post-Brexit international trade limitations have influenced the trading activities of the businesses. This challenge has made the trading environment costly and inefficient, and this has negatively impacted transactions operations and truthful attainment.

Hence, business enterprises have to adopt adaptation mechanisms to enable them to continue with the trading activities without much increased trading tensions between the United Kingdom and the Republic of Ireland. The findings of this study have also unearthed dissimilar changes in consumer behaviors following the Brexit event. As such, the study asserts that consumers have to incur the extra costs of the import duties. Hence, these consumers are expected to experience purchase resistance patterns. Therefore, the study is probing consumers for businesses to come up with the best plans to better their operations for the conducive trading epochs created by the Brexit event.

Moreover, the study looks at some potential strategies to avoid trade tensions when trading with UK and Ireland. The expected responses include efficient supply chain, improved customs procedures, and more collaboration among stakeholders. In result, these alternatives might help in making the impact of the import duty and custom reviews less devastating and enhance respective trade relations between countries. The implications of the findings may be useful for post-Brexit stakeholder from multiple groups such as businesses, government bodies,

regulators, associations. It results in the need to reconsider their trade strategy for businesses and look for other areas with less tax burden. Companies need to look for new suppliers, look for new markets supply, and make local production.

Furthermore, the changes in consumer behavior need to be addressed in new marketing and sales strategy. Government needs to use the paper's findings to create appropriate incentives or instruments to respond to the external challenges. Instead of non-preferment agreement, it responds to give better trading posts to companies using post-Brexit relations with UK or EU. Regulators need to be more supportive of affected sectors. Associations need to use this study findings to use their data to support the claim of companies, and work relationships with accountabilities.

It is important to note the study's limitations. While the research design employed a mixed-method approach, including qualitative interviews and quantitative data analysis, the data gathered might be insufficient to fully research the effect of import duties on the outdoor clothing industry. Therefore, further research should use a larger study sample and conduct a more thorough analysis of trade trends and volumes to better understand the subject. Finally, it can be concluded that through this study, the impact of Brexit import duties on the outdoor clothing industry between the UK and Ireland was unveiled. This study gave insight into the established difficulties, the participants' perspectives, reaffirmed change in consumer behaviour, and the best solutions to mitigate trading tensions. As a result, the study is beneficial to businesses, policymakers, and industry participants as it sets out to direct businesses to cope with the post-Brexit and promote the proper functioning of the business among the UK and Ireland to reach its full capacity.

Chapter 6 Conclusion

Disruption caused by Brexit to trade between the United Kingdom and the European Union leads to a variety of obstacles for the outdoor clothing sector. Brexit withdrawal implemented new import duties and restored the custom clearance process at the borders. That resulted in trade complications and added costs for outdoor businesses. Import duties ruined the usual trade routes and undermined the supply chain's security. The outdoor business is very international and depends on external suppliers. The literature review's purpose is to manage the challenges of Brexit import duty measures for the outdoor clothing industry. The primary concern is to identify the issue and major stumbling blocks acting as a burden for the businesses. It will discover the specific regulations and rules based on the import duty rates and custom checks. Moreover, it will form the basis for an assessment of future trade relations under the implications of the implemented Brexit measures. Recommendations addressed to the policymakers, industry representatives, and companies will also be suggested. The methodology employed in this research is the synchronous mixed methods design. The method utilizes both qualitative and quantitative techniques as a major advantage. It is especially important as it relates to the industry-specific research subjected to elements. The qualitative investigation is provided through the interviews with producers; distributors, retailers, and industry authorities are aiding in understanding the supply chain and the trade between the company production facilities or retail outlets. The quantitative data available contains the statistics and business report records that will present the studies trends and the changes.

According to the findings from the study, the implementation of import duties, and customs checks has rendered cross-border trade in the outdoor clothing industry expensive and time-consuming. Businesses are currently experiencing trade problems, high-cost trade, and trade facilitation guarantees that result in doubts about authenticity as well as efficiency. The supply chain then became the target of a restriction, and difficulties occurred in the trade movement. On the other hand, the study also revealed that Brexit has been a benefit for Ireland through increased customs duties tax collection from the United Kingdom imports. Recent hikes in custom duties have resulted in twelve battle-hardened servings for the treasury. The researcher also acknowledges the study limitation. The qualitative data collected through an interview is prone to subjectivity, and the answer from the participant respondent is likely to be influenced. Trade statistics and business reports may also be limited and unreliable. However, the author redeemed the limitation through a rigorous data collection and analysis approach to improve

the findings' accuracy and authority. It could be concluded that the impact of Brexit import duties on the outdoor clothing industry between the United Kingdom and Republic of Ireland is massive. The costs associated with introducing import duties and customs clearance bring trade problems, trade expense, and commerce barrier concerns. The findings provide helpful information to policymakers, industry groups, and businesses on the problem and allow informed assessments. A further plan is suggested to mitigate trading tensions, alignment with law consumer behavior changes and forecast of selling relationships between the United Kingdom and Ireland in the future. Ultimately, it aims to cope with the trade of Brexit import duties and preserve the outdoor clothing industry's ongoing growth for both countries.

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Appendix I: Research Questions

1. What is the impact of Brexit import duties on the clothing industry?
2. What import and custom duties levied on Ireland by the UK most affect your company?
3. How have changes in importation procedures and supply chain logistics impacted the profitability and market competitiveness of your retail business?
4. What other challenges has your business faced due to post-Brexit international trade limitations?
5. What strategies can be adopted to Brexit by your business in response to Brexit?
6. Have you observed any changes in consumer behaviours since Brexit, and if so, how have these changes affected your business?
7. How do you foresee the future of retail business relationships between the UK and Ireland evolving in the coming years following Brexit, considering ongoing policy developments and trade negotiations?