



Grant Thornton

An instinct for growth™

# Food for thought

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# InFocus with Dr. Vanessa Woods

Dr. Vanessa Woods is a Scientist and Consumer Engagement Professional, who launched the first Science Communications Consultancy in Ireland.



## **Q Can you provide a brief overview of your experiences of the agri-food sector?**

Vanessa was raised on a beef and tillage farm and always had a great love for farming. She holds a BSc in Microbiology and a PhD in Animal Nutrition. The data from her PhD research at Teagasc and UCD, formed an integral component of the Irish net energy feeding system, which is used to formulate rations for ruminant animals in Ireland.

She worked as a senior scientist at the Agri-Food and Biosciences Institute (AFBI) in Hillsborough, Co Down for a number of years, horizon scanning for global research (in many areas, including adding value to meat, milk and eggs, bioremediation of farm effluents, novel energy crops and novel uses for animal by-products), carbon footprinting and animal nutrition research. Leading the Global Research Unit, Vanessa's work focused on horizon scanning for novel ideas from across the globe, in countries with a similar climate and similar agri-food production systems, with the aim of facilitating the transfer of this research to Ireland, striving to make the industry more competitive. She also developed a rapid response unit to address emerging industry issues, providing solutions for industry through relevant peer-reviewed science from across the globe.

During her time with AFBI, she also delivered lectures for Agricultural Technology and Animal Science degrees at Queens University. In 2011, she joined Agri Aware, the independent agri-food consumer engagement body, as Chief Executive. Vanessa secured Agri Aware's first and only European Communications Award since its establishment in 1996, for Communication to the General Public.

She first started engaging the public in science five years ago, telling the story of the unique attributes of grass-fed Irish food and the importance of key nutrients in beef, lamb, pork, poultry, fish, eggs, milk and dairy products for proactive human healthcare.

While with Agri Aware, she also led the delivery of the new agricultural science curriculum for leaving certificate students. This is the first curriculum that was shaped by industry leaders and includes equine science for the first time in the history of its teaching. Vanessa worked with a farming, food and human health company as Director of Communications, before launching her own business, Vanessa B. Woods Communications, the first Science Communications Consultancy in Ireland.

## **Q Along with Brexit, what are the major opportunities and obstacles faced by the agri-food community in the coming years?**

With every challenge comes an opportunity and it is both the challenges and opportunities that keep the Irish agri-food industry progressing, with innovation at its core. As the global population continues to grow, the world will constantly change. Feeding a growing world population with finite resources requires a sustainable approach and Ireland is well placed in this regard, but we must continue to do more to compete in a global marketplace.

At home and right across the globe, governments recognise that planning for the future brings the responsibility of ensuring that future generations are not compromised and all generations are now vocal in this regard. In a recent interview at the World Economic Forum in Davos, veteran broadcaster, Sir David Attenborough, urged us to care for the natural world, warning that a healthy world is absolutely essential to human life. He warned that since the Industrial

Revolution, the connection between the natural world and human society has been remote and widening. In recent months, students across the globe have taken to social media as their core communication tool, in an attempt to flag to world leaders, the impact that climate change will have on their generation and the generations that follow, demanding action now.

Our farmers have been farming in the natural world for generations, working in harmony with nature, being custodians of the landscape for future generations. Farmers must now deliver sustainably produced, quality, safe and traceable food at an affordable price for the consumer, whilst caring for the environment, the landscape, the waterways, soil, plants, animals and farmers themselves. Farmers and the agri-food industry are embracing this requirement via innovation, collaboration, technology and peer-reviewed science, among other strategies, but the industry as a whole must continue to innovate in this space, as consumers continue to demand more and more. The requirement to inform consumers has never been greater, and as an industry, we are all in the business of connecting with consumers.

Food awareness and education, right back to the farm, is of growing interest and importance to consumers. This offers many opportunities to the agri-food community, because we have a great story to tell about Irish food and we have world-class research to support our story. The language that we, as an industry, use to tell the story of Irish food also has an impact on our story. We speak of the supply chain, when we should speak of the value chain. We focus on price, when we should focus on value and price. If we, as an industry, continue to speak of food as a commodity, how can we expect non-farming consumers to appreciate the value of food to the health of nations across the globe?

We need to continuously engage consumers, giving them every possible reason to buy Irish. We are now in a new era, where consumers want more and more relevant information and we have an opportunity to marry the science of farming, food and health. This approach can help to empower consumers to make more informed purchasing decisions, buying on value and price, as opposed to buying on price alone. Retailers have a key role to play in this regard, if we are to focus on value and price, rather than competing on price alone, which can only facilitate a race to the bottom.

Our farmers have always produced nutrient-rich food for consumers, but farmers also need to be empowered with relevant information, to appreciate just how important they are to society. Without farmers there is no food, without processors there is no market, without retailers there is no opportunity to purchase food, and until consumers buy the food, nobody gets rewarded. The importance of collaboration right across the value chain has never been greater and more engagement is required at all levels. Our farmers also need to understand the science of farming, food and health, to fully appreciate how each and every non-farming consumer relies and depends on them every single day.

Brexit has created a lot of uncertainty and there is a great need for clarity, so that businesses can continue to plan and deliver. Brexit has automatically created a greater focus on identifying new opportunities for Irish food outside the UK, in a range of countries across the globe. With the Brexit challenge, comes an opportunity to tell our great story in many new markets that are not impacted by Brexit.

### **Q What role can the agri-food sector play to combat obesity and how can the public be educated on this in a way which leaves a lasting impression?**

The agri-food and health sectors need to collaborate more, because food and health are inextricably linked. We are all familiar with the age old adage, *'your health is your wealth'*, yet our approach to healthcare is often more reactive than proactive. The Irish health budget reached €17 billion this year and over the past two years, Ireland has seen the highest level of health investment in the history of the state.

'Cheap' food could be the most expensive food that one would ever purchase, where consumers will pay more in later life, when their health is compromised. We need to help prevent illness through good nutrition and this can only be achieved by educating consumers of all ages on food quality and its impact on health. We have world-class, peer-reviewed science and that science tells us what 'quality' and 'healthy' actually mean. We must communicate this science and stop treating quality food as a commodity, merely focusing on price.

There is a growing need to pro actively engage today's information hungry consumers in the science behind our food, but this requires a common sense and simple approach to communication. Our farmers produce nutrient-rich, high-quality food, that consumers require for sustenance and health. The Food Pyramid guides consumers in adopting a healthy balanced diet. Farmers and processors produce the high quality food, the Food Pyramid guides consumers on intake and consumers make the choice at a retail outlet.

We must remember that many of today's consumers have a greater choice of food than ever before-from meat eaters to vegans, vegetarians to flexitarians, for example. With many myths and conflicting messages around food, this can cause confusion. The art of marrying science with marketing will be required by industry, as food choice and messaging around food continues to grow.

**Q How can we position ourselves with the likes of Teagasc and Origin Green programme and how can we maximise their potential?**

Consumers are increasingly interested in grass-fed food. Considering that only 10% of global milk production originates from grass-based systems, we are fortunate that some 80% of Ireland is covered in grass and our cattle generally graze the lush green pastures for up to 300 days each year.

Teagasc estimates that some 96% of the cow's diet (fresh matter basis) comes from forage, while 74-77% comes from grazed pasture. Consumers typically consider grass-fed food as healthy, with high animal welfare standards, along with being an environmentally sustainable method of production. Teagasc recently published research on the nutrient content and processing characteristics of milk from grass-fed cows, compared to cows offered a total mixed ration while indoors, which showed some interesting variances between the two production systems.

Bord Bia's Origin Green, Ireland's food and drink sustainability programme, is the envy of many countries across the globe. Showcasing the unique selling point of Irish food, being predominantly grass-fed, the high standards of food production at farm level are becoming increasingly evident to consumers across the globe, who

want to buy Irish food because of its high quality, safety, taste and trust. Ongoing research on grass-fed Irish food will build further support for our story.

Food tourism is growing in Ireland and Fáilte Ireland also plays a pivotal role in showcasing our high-quality food and our beautiful landscape, attracting tourists from across the globe. We must be cognisant of the fact that our farmers produce this high-quality food and the beautiful Irish landscape that people travel to see.

Collaboration is key to positioning ourselves with Teagasc and Bord Bia's Origin Green programme. We can maximise the potential through delivering innovation through collaboration, building on existing and developing new public-private partnerships.

**Q Where do you see the industry in ten years' time?**

Supply and demand determine the success or failure of many things in life. The world population is growing and aligned with this, is an increasing demand for safe, traceable, sustainably produced, high-quality nutritious food. Knowledge is power and consumers have access to more and more knowledge and technology each and every day. As such, the industry will continue to be shaped by consumers at an ever increasing pace and we must be cognisant of the positive impact that we can have in influencing that knowledge through effective, relevant and sound communication. There is a continuous requirement to communicate the positive strategies adopted in Irish agriculture to deliver sustainably produced nutritious food and to articulate the positive contribution that agriculture makes to the economy, the landscape, the health of nations. Furthermore, we also need to continue communicating our ambition and drive to become even more efficient and sustainable.

In a world where every phone is now a shop window, recognising the importance of identifying better ways to lead consumers to sound knowledge will be the challenge and the opportunity. There will be a growing requirement to continuously adopt novel strategies of consumer engagement and communication, and farmers will have a key role to play in this regard. The importance of essential nourishing nutrients in our high-quality food, for proactive human healthcare, must be recognised by urban and rural consumers of all ages.



A more holistic and innovative approach to sustainable food production will be adopted through greater collaboration across the farming, food processing, health, energy, RD&I, technology, retail and tourism sectors. Farmers will become even more innovative and efficient. They will be empowered with relevant information to appreciate just how important they are to society, in terms of delivering traceable and high-quality, safe and nutritious food, whilst optimising soil, plant, animal, human and environmental health, being key and interlinked components of the value chain. Farmers have a crucial role to play and we must recognise this and reward them for their ambition, commitment, drive, determination and delivery. Consumers will also have a key role to play in delivering a sustainable world, reducing food waste and placing a greater value on food and its nourishing nutrients for proactive human healthcare.

In driving an holistic approach to sustainable food production, packaging is and will continue to become a much bigger consideration for consumers in the future. Processors and retailers will have to be proactive in this space, identifying novel solutions for a growing issue. Science and technology will once again play a pivotal role in delivering sustainable packaging. Some experts are predicting that families will eat the packaging on foods as part of their meals in the future, which would present some interesting challenges and opportunities.

There will most likely be an even greater focus on water, in terms of appreciating, conserving, protecting and utilising it efficiently. Climate change is a reality, but we must adopt a common sense and scientific approach to communication, highlighting the importance that we, as an industry, place on measuring, managing and measuring again. The carbon sequestration capacity of our soils, trees and hedges must also become a core part of the equation and the message. Equally the benefits achieved from the adoption of genetics, soil, plant and animal health optimisation strategies must be communicated.

The future of the industry is bright, with exciting times ahead.

# More to agri trade than Brexit

At the Irish Farmers Journal/Grant Thornton Global Trade Conference in mid-March the pressing concern for delegates from the food industry and speakers was the impending arrival of Brexit two weeks later. However, as more recent events have pushed Brexit back until potentially October, the industry on the island of Ireland now has to reflect on the impact of other global events in 2019.

## Brexit compensation

Irish beef farmers received welcome news in recent weeks that the EU Commission and Irish government have accepted the case made for compensation in respect of losses caused so far by Brexit. This is a joint EU Commission/Irish government fund worth €100 million that will be distributed in the autumn of this year.

## Common Agriculture Policy (CAP)

The agri-food industry in Ireland is driven by the supply of raw materials that come from Irish farms for processing and onward sale to 180 countries worldwide. Therefore industry has more than a passing interest in the issues that impact farmers and given that Ireland attracts €1.2 billion of EU money for direct farm payments, any change to the delivery of this has consequences for both farmers and supply to processors. It is already known that the CAP due to run from 2020 until 2027 will likely have 5% less money in the budget. Within the smaller budget there is a clear policy direction for a greater focus on the environment and reduction of agriculture's carbon footprint.

The EU commission also has ambitions to direct more of the budget to young farmers which inevitably means a reprioritisation of expenditure from a smaller overall budget. The consequences of this is that there will be less money available for the traditional forms of direct support. The next CAP will also be shaped to a greater extent than ever before by member state governments, who will submit their own plans for delivery of on farm support within an EU strategic

framework and approved by the EU in order to make sure the policy is common among all member states.

Within Ireland the debate is already on about the movement towards having payments based on area of land farmed, as opposed to the historical entitlements built up by farms based on the type of farming they practiced.

Up until 2005, EU direct payments were based on amount of produce coming off farms but this is seen as a direction subsidy on production.

The move to attaching the payments to area of land is attractive to less productive farmers and they have a desire as do some politicians that this should be the way all CAP payments are delivered by 2027. For farmers with high output of agricultural produce historically there is a wish to maintain this link with production and the EU's initial proposals were that 75% of support payments to farmers should be based on the area of land farmed and 25% on the historical production element.

## Northern Ireland

Of course the next CAP will not come into effect until the UK has left the EU and the UK is committed to developing its own agricultural policy before the end of this parliament in 2022. Up until then, the government has committed to keeping farm payments as they are under the 2014 – 2020 CAP which means no change for farmers and supply to the food processing industry should remain consistent.

### International markets

While the Irish and wider EU market has been particularly weak for beef over the past six months the market for sheep meat has been steady and certainly returning much more acceptable prices to farmers than beef. Pig and poultry farming is different from beef and sheep in that a few hundred farms produce the raw material that supports thousands of jobs in the processing and support sectors. Of those pig farmers have until recently experienced heavy losses with market prices not covering cost of production.

### Impact of African Swine Fever (ASF)

This disease which decimates pig production though with no human health consequences, is now widespread in China and across Asia. Since its discovery in China in August 2018, there has been a huge cull of pigs which has led to serious over supply in the global market and consequent depression of prices. This prevailed until very recently but within the last month, excess supplies have been used up and China has moved into a deficit supply situation. This has given a sharp boost to global pig prices and further increases are predicted for the rest of 2019.

### Not just pig meat

Part of the problem with ASF in China is that pig production is still primarily a small family farm industry with a huge number of farms producing a small number of pigs. This is the opposite of the Irish model and it means that bio security is much more difficult to maintain and for the authorities to quantify the extent of the disease problem.

Industry contacts are suggesting that if anything the extent of the problem is understated and that the amount of global pig meat traded each year, estimated at 9 million tonnes by USDA, won't be sufficient to meet the deficit in China. That means that demand for other meat will also increase as China looks to meet the deficit and already there is evidence of Australian and New Zealand beef exports being diverted towards China instead of North America and a corresponding increase in USA beef prices.

### Irish angle

With ASF already present in mainland Europe, bio security on Irish farms and factories is more important than ever. If we can remain free of the disease, Irish farmers and factories are well placed to meet any extra demand for meat that arises in global markets including China. The main pig processors on the island of Ireland are approved to export there and China is already Ireland's second most important market.

It is only the Republic of Ireland that is approved for beef exports to China and so far just seven factories are approved to do business. However, there are twelve more that have applied for approval and if this is granted, then China will also be an important market for beef as well as pig meat and of course dairy which is also well established there.

If Brexit has been the dominant issue for Irish agri-food exporters in the past year, the ASF issue and its consequences for global trade are a timely reminder that it isn't the only issue in the world. Of course it remains the biggest threat to Irish exporters until a withdrawal agreement, keeping as much as possible of the status quo in place. If that can be achieved in the coming weeks and international market opportunities exploited then 2019 could be a positive year for Irish farmers and exporters alike. The addition of a compensation package will also make a positive contribution to farmers helping offset losses and be ready to take advantage of market opportunities that hopefully lie ahead.



# Tariffs impact of Brexit on the agri-food sector in Ireland

Brexit uncertainty continues, with the date of the UK's departure from the European Union postponed until 31 October 2019 (unless the UK ratifies a withdrawal agreement before that date). A 'no deal' Brexit remains a distinct possibility, given the current deadlock in the UK parliament over the nature of the UK's departure.

Within the agri-foods sector the most significant impact of Brexit is likely to be the imposition of tariffs. Agri-food is particularly vulnerable given its exposure to the UK market compared to other sectors of the Irish economy.

We consider what impact tariffs and customs controls would have on the Irish and Northern Irish agri-food sector in the event of a 'no deal' Brexit.

## Current position

As a member of the EU, the UK is part of the EU's Single Market and Customs Union, the same way as Ireland and other EU countries. Under the EU Customs Union, there are no tariffs or customs controls on movements of goods between EU countries and all EU countries agree to impose a common external tariff on goods entering from outside the EU.

The Single Market means that EU countries impose common regulatory standards (including in relation to agri-food). The Single Market and Customs Union allow relatively free and frictionless trade between EU countries without any 'hard' borders.

## What is a 'no deal' Brexit?

This means the UK leaves the EU without a withdrawal agreement or an agreement on the framework for the future relationship between the UK and the EU. The UK would be outside both the EU Single Market and Customs Union, and trade between the UK and EU would revert to World Trade Organisation (WTO) terms. In this scenario, there would be no transitional/implementation period, a change would occur on 31 October 2019.

## Imports into Ireland from the UK

Imports into Ireland from the UK (including from Northern Ireland) would be subject to customs duty and controls in the same way as imports from outside the EU. The tariffs due would be at the EU's WTO rates, ie the same rates that apply to imports from any country which does not have a Free Trade Agreement (FTA) with the EU.

Tariffs on agri-food products typically include both an ad valorem charge calculated as a percentage of the price and a fixed duty per weight imported (eg a certain number of euros per 100 kg of beef). The exact tariff depends on the part of the animal and how much processing has been carried out. The total percentage tariffs applicable can be estimated based on some assumptions and are around 48% for lamb, 37% for poultry, 30% for pork, 84% for beef, 57% for cheddar, 48% for butter, 53% for wheat, 19% for eggs and 11.5% for potatoes<sup>1</sup>.

In addition, the need to complete customs formalities (such as completing customs declarations on import) and for customs checks at the border will cause additional expense and delay. Delays could cause particular issues for the sector given the perishable nature of agri-food products. It is unclear at present how imports across the land border from Northern Ireland will be dealt with, given the practical difficulties with enforcing customs rules in the absence of any border infrastructure. The Irish government has said it is committed to avoiding a hard border, but in principle the rules described above must apply under EU law. It seems unlikely the Irish government will be in a position to reciprocate on the special rules the UK has announced for the Irish land border (see below).

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<sup>1</sup> National Farmers Union

These changes are likely to make UK (including Northern Irish) agri-food products very uncompetitive on the EU market and will have significant impacts on agri-food businesses.

### Imports into the UK from Ireland

#### Imports across the land border into Northern Ireland

The UK government has said it would not introduce any tariffs or customs controls on goods moving into Northern Ireland across the land border with the Republic of Ireland. This should mean that goods from the Republic of Ireland can continue to enter on a tariff free basis.

However, these measures would only be temporary until a longer term means of avoiding a hard border is agreed. They present challenges and risks for maintaining control of the UK's borders (including if Northern Ireland is used as a conduit for EU goods to reach the rest of the UK, avoiding the normal UK tariffs). The measures are unilateral and as noted above, do not affect what happens when goods move across the border into Northern Ireland.

The measures mean Irish businesses should be able to continue exporting to Northern Ireland without any additional customs barriers. Clearly if there is tariff free access to Northern Ireland and this is not reciprocated then Northern Irish producers will be at a significant competitive disadvantage.

#### Imports into Great Britain

The UK government has also announced the temporary import tariffs the UK will apply in the event of a 'no deal' Brexit (apart from imports across the Northern Ireland border) for up to twelve months. These eliminate or reduce many of the tariffs payable under the EU's WTO tariff schedule, but would still result in significant tariffs on meat and dairy products.

The new UK tariff schedule will apply equally to imports from the EU and to imports from non EU countries (other than countries which sign a FTA with the UK or developing countries which benefit from preferential access). As with the EU's tariffs, these include both an ad valorem charge calculated as a percentage of the price and a fixed duty (still in euros) per weight and the exact tariff varies depending on the part of the animal and processing. However, the total percentage tariffs applicable are

estimated to be around 22% for poultry, 4% for pork, 45% for beef, 7% for cheddar, 15% for butter, and 0% for wheat, eggs and potatoes. For lamb, the UK will continue to apply the same rates as the EU. Most plant products will be subject to nil duties.

For beef and poultry, these rates only apply once a quarterly tariff quota has been exceeded – imports within the quota are subject to nil duty. These tariffs would clearly impose some barriers to Irish (and other EU) businesses supplying the UK, duties will be payable (once quotas have been exceeded) where no duties are payable at present.

#### Tariff summary

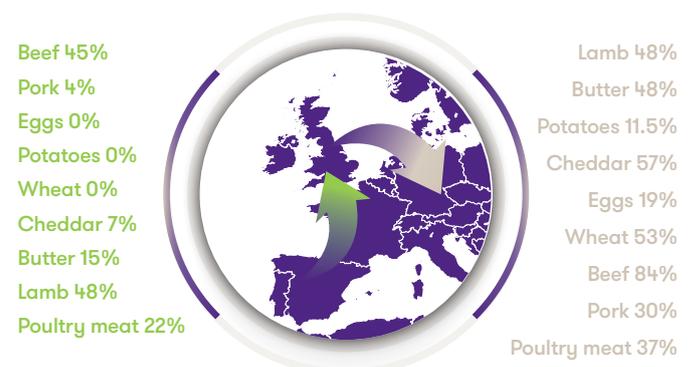
These different tariff rates are illustrated in the diagram below.

##### Special tariff arrangements will apply to imports over the Irish land border - 0% on all products



##### Tariff to be imposed on UK exports to EU - currently 0%

UK tariff imposed on EU and non-EU imports in the event of no deal



### What steps can agri-food businesses take to prepare?

Despite these high tariff burdens, there are some things that businesses can do to prepare:

- **ensure they have the correct tariff classification codes for their products** – even within the same type of product (eg beef), different goods can have significantly different tariffs depending on their precise characteristics. By checking they have the correct code, businesses can avoid overpaying duty;
- **consider whether any customs reliefs could apply** – processing reliefs apply to remove or mitigate duty where goods are imported for the purposes of processing (or reimported after having been exported for processing). This could be relevant where goods are moved (including multiple times) across the Irish land border for processing;
- **review markets** – Northern Irish businesses may be able to find new UK customers to replace any Irish or other EU customers, as those customers will be facing additional tariffs on EU imports. Similarly, Irish businesses may be able to find new Irish and EU customers that are currently supplied from the UK; and
- **consider Foreign Exchange (FX) impact** – the expected further decrease in sterling could hurt the competitiveness of exporters to the UK market, on top of any additional tariffs. Businesses may wish to consider whether they should hedge this risk. As many of the UK's proposed tariffs are priced in euros, their impact would also be affected by fluctuations in currency.

### Other consequences of 'no deal' Brexit

Agri-food businesses should also consider the non tariff impacts of a 'no deal' Brexit. These include:

- potential divergence between UK and EU regulatory standards for agri-food products – sanitary and phytosanitary checks may be required on imported goods. The labelling requirements for food products could also change;
- transport between the UK and Ireland could be disrupted by customs, regulatory checks and the need for drivers to hold additional licences;
- a general downturn in the Irish and UK economies could reduce demand and money available for investment and make it harder to borrow;
- UK (including Northern Irish) businesses could lose access to EU grant funding and common agricultural policy payments (unless replaced by equivalent UK government funding);

- a more restrictive UK immigration policy means businesses could find it difficult to retain and recruit their workforce, particularly for low skilled jobs often filled by EU workers; and
- UK (including Northern Irish) businesses will lose access to existing EU FTAs. If these are not replicated by the UK, this could further hit exports to certain countries.

### What should businesses do now?

Structured planning will help businesses to prepare for Brexit eventualities and consider the impact on their business. At Grant Thornton, we offer an interactive half day Brexit workshop designed to create practical tailored plans for any eventuality. Drawing on political insights, professional service expertise (in areas like tax and customs) and a wealth of client experience we help businesses to analyse the impact on each aspect of their business, identify 'no-regrets' decisions and build a contingency planning roadmap.

We can also provide specific advice on the customs issues outlined above, to make sure businesses know the applicable tariffs, are ready to comply with any customs formalities, and can benefit from any relevant customs reliefs. Invest NI and InterTradeIreland have a package of financial support available for Northern Irish businesses, which can be used towards payment of professional advice for preparing for Brexit. At Grant Thornton, we are approved providers under these schemes.

### Conclusion

A 'no deal' Brexit would have a significant (and perhaps catastrophic) impact on Northern Irish food sector businesses that rely on exports to Ireland or the rest of the EU.

They will face significantly increased tariffs on their exports, while the relatively lower UK tariffs (and nil tariffs for goods imported into Northern Ireland from Ireland) will not give them the same protection in relation to the domestic UK market. If there is tariff free access to Northern Ireland and this is not reciprocated then Northern Irish producers will clearly be at a significant competitive disadvantage. In addition, UK producers will be affected by reductions in tariffs payable on imports from non-EU countries (eg the USA). Agri-food businesses should also consider the non-tariff impacts of a 'no deal' Brexit.

However, some of these impacts can be mitigated with careful structured business planning and preparation. Businesses should use the delay until 31 October to make preparations for a 'no deal' Brexit if they have not done so until now, making use of the generous financial support available.



# Contacts



# We are Grant Thornton

At Grant Thornton we work with over 200 Irish agri-food businesses across the entire value chain. Our dedicated agri-food team has a wealth of national and international experience in the agri-food sector providing bespoke professional services to companies of all sizes. If you require further information on any topics or would like to discuss other professional services matters, contact our agri-food team or visit our website [here](#).



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