



# HOW TO PREPARE FOR BREXIT

CUSTOMS GUIDE FOR BUSINESSES



Should the UK leave the EU without a Withdrawal Agreement, which would put in place a transition period, it will be treated as a non-EU country for customs purposes as of the date of its withdrawal.

Businesses in the EU should start preparing for this possibility, if they have not yet done so.

## BREXIT WILL AFFECT YOUR COMPANY IF...

- ... it **sells** goods or supplies services to the UK, or
- ... it **buys** goods or receives services from the UK, or
- ... it **moves** goods through the UK.



## WHAT DOES THIS MEAN?

Without a transitional period (as tabled in the Withdrawal agreement) or a definitive arrangement, trade relations with the UK will be governed by general WTO rules, without application of preferences as of the date of withdrawal.

This means in particular that:

- Customs **formalities** will apply, declarations will have to be lodged and customs authorities may require guarantees for potential or existing customs debts.
- Customs **duties** will apply to goods entering the EU from the United Kingdom, without preferences.
- **Prohibitions or restrictions** may also apply to some goods entering the

EU from the United Kingdom, which means that import or export licences might be required.

- **Import and export licences** issued by the United Kingdom will no longer be valid in the EU (EU27).
- **Authorisations for customs simplifications or procedures**, such as customs warehousing, issued by the United Kingdom will no longer be valid in the EU (EU27).
- **Authorised Economic Operator** (AEO) authorisations issued by the United Kingdom will no longer be valid in the EU (EU27) .
- Member States will charge **VAT at importation** of goods entering the EU from the United Kingdom. Exports to the United Kingdom will be exempt from VAT.
- Rules for the declaration and payment of VAT (for supplies of services such as **electronic services**), and for **cross-border VAT refunds** will change.
- Movements of **goods to** the United Kingdom will require an export declaration. Movement of excise goods to the UK may also require an electronic administrative document (eAD).
- Movements of **excise goods from** the United Kingdom to the EU (EU27) will have to be released from customs formalities before a movement under Excise Movement and Control System (EMCS) can begin.



## WHAT SHOULD YOU DO?

All businesses concerned have to prepare, make all necessary decisions, and complete all required administrative actions as soon as possible, in order to avoid disruption.

Follow the checklist below and get to know which practical steps you need to take as soon as possible to be prepared.



## BREXIT CHECKLIST FOR TRADERS



### ASSESS WHETHER YOUR BUSINESS TRADES WITH THE UK OR MOVES GOODS THROUGH THE UK

*If it does:*



**REGISTER** your business with the national customs authority, to trade with non-EU countries.

You can find the contact details of the national customs authorities in this list: <https://europa.eu/!Xr37YV>



**ASSESS** whether your business is ready to continue trading with or via the UK by having the necessary:

1. **human capacity** (staff trained in customs matters);
2. **technical capacity** (IT systems and others); and
3. **customs authorisations**, such as for special procedures (storage, processing or for goods under the “specific use” rule).



**ENQUIRE** with your national customs authority about the existing customs **simplifications and facilitations** that are available for your business, such as:

1. simplifications for placing goods under a customs procedure;
2. comprehensive guarantees, with reduced amounts or waivers;
3. simplifications for transit procedures.

- CONSIDER** applying for an **Authorised Economic Operator** (AEO) status from your national customs authority.
  
- If you are registered for the **VAT Mini-One-Stop-Shop** in the UK, **REGISTER** in an EU27 Member State.
  
- If you have paid VAT in the UK in 2018, **SUBMIT your VAT refund claims sufficiently in advance of the withdrawal date** for them to be processed.
  
- TALK** to your **business partners** (suppliers, intermediaries, carriers,...) as Brexit might also impact your supply chain.
  
- CHECK e-learning modules on Customs and Tax** to see whether you or your staff needs extra training.
  
- CONSULT** for more detailed technical information the European Commission's webpage which contains "preparedness notices" on a wide range of topics, including customs and taxes.

**To get additional information and assistance, contact your national authorities, your local Chamber of Commerce and Industry, or your industry association.**

## CONTACT

### Ireland

<http://gov.ie/Brexit>

<https://www.revenue.ie/brexit>

<https://www.prepareforbrexit.com/>

[brexitqueries@revenue.ie](mailto:brexitqueries@revenue.ie)

### Malta

<https://customs.gov.mt/bus/what-does-brexit-mean-for-my-business>

[Malta.customs@gov.mt](mailto:Malta.customs@gov.mt) Telephone: 25685120 / 25685123



## MORE INFORMATION AND RELATED LINKS

- Withdrawal of the United Kingdom from the EU  
[https://ec.europa.eu/taxation\\_customs/uk\\_withdrawal\\_en](https://ec.europa.eu/taxation_customs/uk_withdrawal_en)
- Factsheet “Seven things businesses in the EU27 need to know to prepare for Brexit”  
[https://ec.europa.eu/info/sites/info/files/factsheet-preparing-withdrawal-brexit-preparedness-web\\_en.pdf](https://ec.europa.eu/info/sites/info/files/factsheet-preparing-withdrawal-brexit-preparedness-web_en.pdf)
- Contacts of EU27 national authorities in the field of Customs and Tax  
<https://europa.eu/!Xr37YV>
- Page with preparedness notices on all topics  
[https://ec.europa.eu/info/brexit/brexit-preparedness/preparedness-notices\\_en](https://ec.europa.eu/info/brexit/brexit-preparedness/preparedness-notices_en)
- E-learning modules on Customs and Tax  
[https://ec.europa.eu/taxation\\_customs/eu-training/general-overview\\_en](https://ec.europa.eu/taxation_customs/eu-training/general-overview_en)

# NOTES

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