

# Brexit preparedness – Gateway to Europe

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# 1. 'No deal' Brexit

## ‘No deal’ Brexit

- ‘No deal’ Brexit means:
  - Application of customs formalities, duties without preferential origin and prohibitions and restrictions as with any other third country or territory
  - Authorisations granted by the UK will not be valid in the EU27 after withdrawal (e.g. EORI, BTI/BOI, AEO, guarantees, special procedures or any customs simplifications)
  - Goods entering the EU from the UK will be subject to VAT and excise on import
- Economic operators should assess whether they are prepared for a 'no deal' Brexit

## 2. Preparedness measures taken by the EC and TAXUD

# Preparedness measures taken by EC and TAXUD

- EC Communications on Brexit preparedness
  - [https://ec.europa.eu/info/brexit/brexit-preparedness/other-preparedness-activities\\_en](https://ec.europa.eu/info/brexit/brexit-preparedness/other-preparedness-activities_en)
- Legislative contingency amendments
- Factsheets and Q&A on Brexit issues
  - [https://ec.europa.eu/info/publications/factsheets-and-questions-and-answers\\_en](https://ec.europa.eu/info/publications/factsheets-and-questions-and-answers_en)
- Notices to stakeholders on all topics
  - [https://ec.europa.eu/info/brexit/brexit-preparedness/preparedness-notices\\_en#tradetaxud](https://ec.europa.eu/info/brexit/brexit-preparedness/preparedness-notices_en#tradetaxud)

# TAXUD Guidance notes

- Guidance note on customs matters:
  - [https://ec.europa.eu/info/sites/info/files/file\\_import/guidance-customs-procedures\\_en.pdf](https://ec.europa.eu/info/sites/info/files/file_import/guidance-customs-procedures_en.pdf)
- Guidance note on VAT:
  - [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/guidelines-of-the-vat-committee-in-case-of-no-deal\\_en.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/guidelines-of-the-vat-committee-in-case-of-no-deal_en.pdf)
- Guidance note on excise for ongoing movements:
  - [https://ec.europa.eu/info/sites/info/files/file\\_import/guidance-excise-ongoing-movements\\_en.pdf](https://ec.europa.eu/info/sites/info/files/file_import/guidance-excise-ongoing-movements_en.pdf)

# 3. Brexit impact and checklist for businesses



# Brexit impact and checklist for businesses

- Brexit will affect businesses if they:
  - Sell goods or supply services to the UK
  - Buy goods or receive services from the UK
  - Move goods through the UK
- If the UK leaves the EU without a deal, it becomes a third country from the very first moment after its withdrawal

# Brexit preparedness for businesses

- Factsheet "seven things businesses need to know":
  - [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)
- Customs guide for businesses:
  - [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/leaflet-brexit-customs-guide-for-businesses\\_en.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/leaflet-brexit-customs-guide-for-businesses_en.pdf)
- National contact points in the EU27:
  - [https://ec.europa.eu/taxation\\_customs/national-contact-points-or-websites-dedicated-uk-withdrawal-related-information\\_en](https://ec.europa.eu/taxation_customs/national-contact-points-or-websites-dedicated-uk-withdrawal-related-information_en)

## Brexit checklist for businesses

- Check whether you meet all the requirements to continue business with the UK (or passing through the UK):
  - EORI,
  - authorisations (granted by the UK or including 'UK elements'),
  - guarantors,
  - other requirements
- If possible, make sure that all operators involved in your supply chain also meet such requirements
- Check whether your company needs to adapt

# 4. Conclusions

## Conclusions

- Brexit without a deal means that the UK becomes a third country from day 1 after withdrawal
- To continue business with (or via) the UK, you should meet all the customs and other requirements for goods sent to, from or via the UK
- All consignments should comply with all the requirements to cross the border already before they are at the border
- The border has two sides and the traders concerned must fulfil the requirements established on both sides

Thank you for your attention: any  
questions?

