

How to prepare your business for
Brexit
[EU company]



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What does a no-deal Brexit mean for your company?

If a company trades with the United Kingdom (UK) post-Brexit, the rules of trade with a non-European Union (non-EU) country will apply. In this case, the company needs to complete the appropriate customs declarations to allow you to move goods to, from or through the UK. Therefore, if you export goods to a non-EU country, will require

- An export declaration
- The goods will be subject to customs control
- The goods may require a license under prohibitions and restrictions rules

Goods that move from one EU Member State to another, through a non-EU country, therefore UK should move under customs control. Transit is a customs procedure that allows goods to be moved across international borders across customs control.

What do you have to do if you want to continue doing business with the UK?

- Register your business with the national customs authority, to trade with non-EU countries, in this [list](#).
- Access whether your business is ready to continue trading with the UK by having the necessary: human capacity (staff trained in customs matters); technical capacity (IT systems and others); and 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 specifications and facilitations that are available for your business such as: simplifications for placing goods under a customs procedure; comprehensive guarantees, with reduced amounts of waivers; 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 notice” on a wide range of topics, including customs and taxes.

What is an EORI number and why are they required for a no-deal Brexit?

An EORI number is issued to businesses wishing to trade with countries outside of the European Union.

If there is a hard Brexit (i.e. the UK leaves the EU without a deal or enters a transitional agreement), the UK becomes a non-EU country. Therefore, all post-Brexit trade in goods between the UK and EU will require an EORI number. If you are importing goods into an EU Member State from the UK or another third country, you will also require an EU EORI number.

What else should businesses be thinking about?

- Import
- Postponed VAT Accounting
- Transitional Simplified Procedures (TSP)
- Exporting

More information is available [here](#).

As part of the Brexit preparations, HMRC (the authority issuing EORI numbers) automatically issued over 80,000 businesses with UK Economic Operator Registration and Identification (EORI) numbers. Who has been granted a UK EORI number?

- UK businesses who trade with the EU
- EU businesses VAT registered in the UK and transactions involve intra-EU trade

It is recommended that you save the EORI number onto your internal system and provide this to your freight forwarder as required.

For more information and related links

- Brexit Impact Review, from Accordance, a specialised company with the pro-European cross-border VAT issues, [here](#)
- Withdrawal of the United Kingdom from the EU, European Commission, [here](#)
- Factsheet “Seven things businesses in the EU27 need to know to prepare for Brexit”, official factsheet from the European Commission, Taxation and Customs Union, 2018, [here](#)
- Contacts of EU27 national authorities in the field of Customs and Tax, European Commission, Taxation and Customs Union, [here](#)
- Page with preparedness notices on all topics, European Commission, Brexit preparedness, [here](#)
- E-learning modules on Customs and Tax, European Commission, Taxation and Customs Union, [here](#)