

Preparing for Brexit

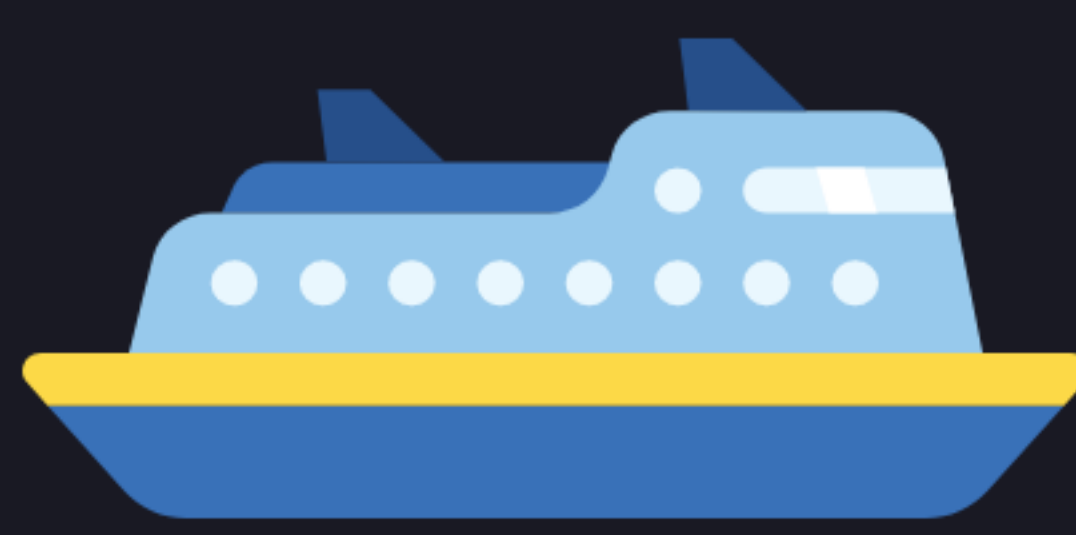
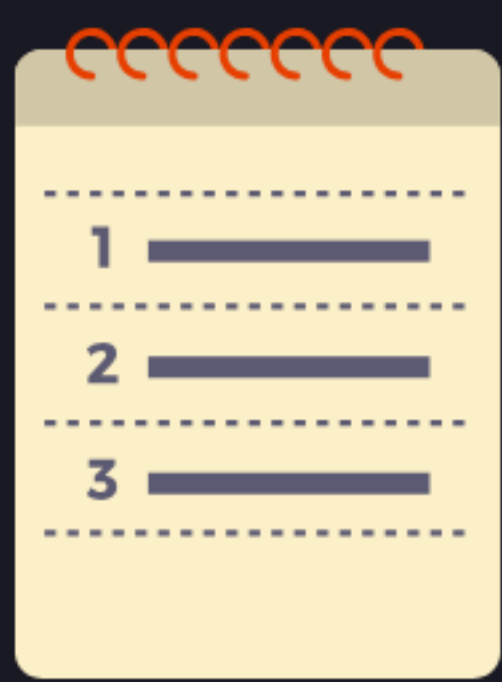
a no-deal guide

Customs, VAT and Excise

Once the United Kingdom leaves the EU Customs Union, it will become a third country for all international customs, VAT and excise requirements.

If you trade with or transit through the UK post-Brexit, your business will need to plan for:

- ✓ Full import/export customs procedures and documentation
- ✓ Checks on all livestock/animal products
- ✓ Revenue will impose a 23% import VAT on imports subject to special procedures



Declare your trade...

- ✓ EU/UK Import/Export declarations
- ✓ Transit declarations
- ✓ Safety and Security declarations

...as early as possible...

- ✓ Submit online with Revenue
- ✓ Ensure it is complete
- ✓ Ensure accurate Safety and Security declaration

...or face delays

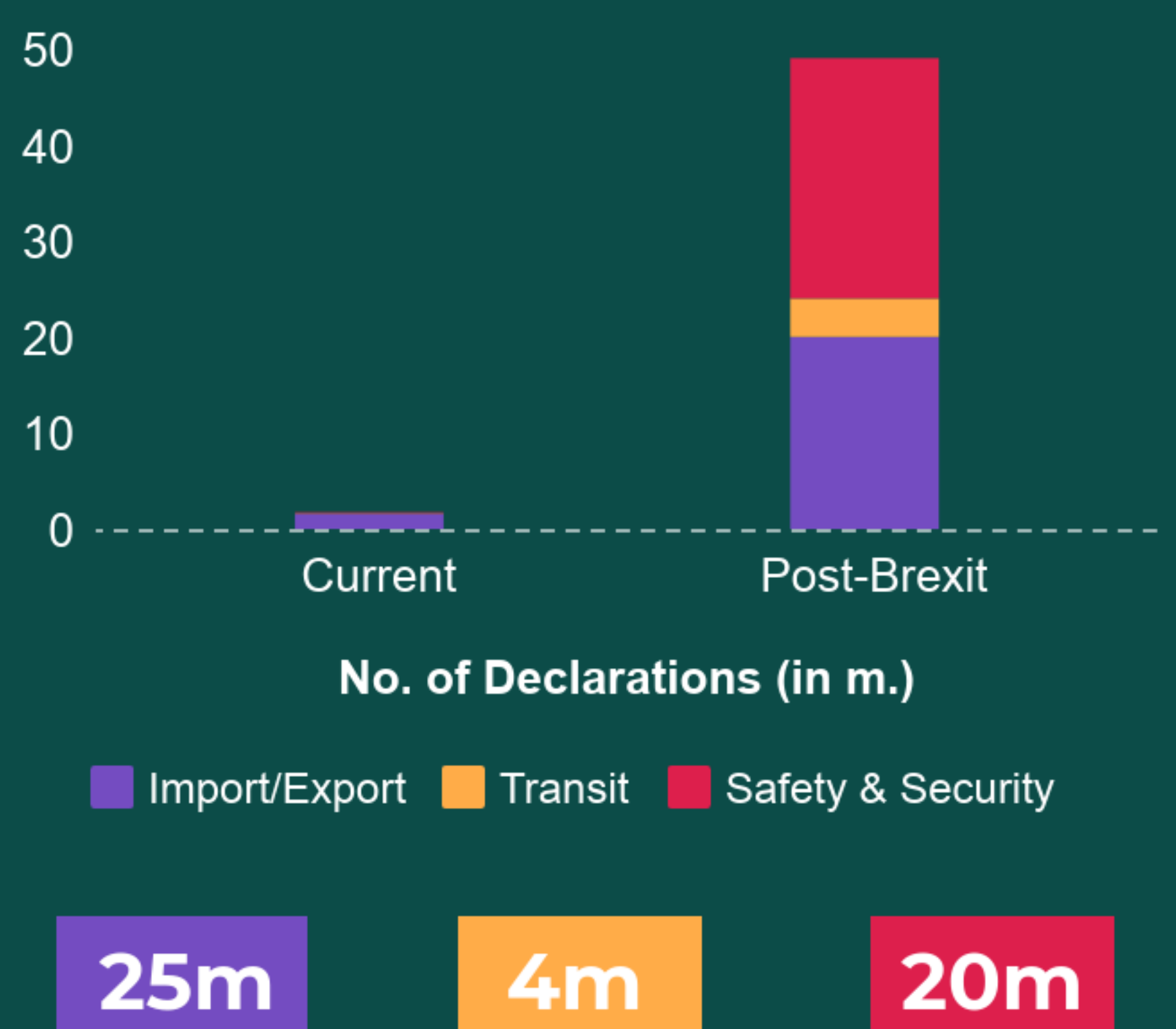
- ✓ Green vs. Red routing
- ✓ Physical checks
- ✓ Added costs

Mitigate your Customs obligations

Revenue offers a number of customs special procedures that allow qualified and approved economic operators to limit their customs obligations

- ✓ Authorised Economic Operator (AEO)
- ✓ Inward processing
- ✓ Outward processing
- ✓ Customs Warehousing
- ✓ End-use procedures
- ✓ Temporary admissions
- ✓ Simplified transport procedure

Expected post-Brexit declarations



Connectivity and Transport*

In a no-deal Brexit scenario, connectivity between the United Kingdom and the European Union may experience significant interruptions and delays for the movement of goods and personnel

- ✓ Continued UK landbridge access for Irish hauliers
- ✓ 9-month exemption for UK hauliers from international haulage licenses
- ✗ No-tariff barriers may pose significant delays at EU ports
- ✓ 12-month extension of aviation access rights for UK airlines to the EU



*Subject to UK reciprocity

IEA Brexit preparedness courses

- Customs Awareness (Level 1 & 2)
- Brexit for your Supply Chain
- Incoterms 2010®
- Good Distribution Practice (GDP)
- Authorised Economic Operator Workshop

How to prepare your business for Brexit

- ✓ Brexit Loan Scheme
- ✓ Intertrade - Start to plan voucher
- ✓ Agile Innovation Fund
- ✓ Be prepared Grant
- ✓ Market Discovery Fund
- ✓ Local Enterprise Offices

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