



HM Government
UK TRANSITION



TRADING WITH THE EU AND NORTHERN IRELAND – SME TOOLKIT

NEW RULES ARE HERE

ACT NOW AT

GOV.UK/TRANSITION

-  Check
-  Change
-  Go

NEW RULES ARE IN PLACE FOR TRADING

- The UK has left the EU and trade relations are now governed by the Trade and Cooperation Agreement (TCA).
- Where the UK has trading agreements with the rest of the world, these will continue. The UK has signed a number of trade agreements and is negotiating further deals. You can view details of the UK's trade agreements [here](#).
- Northern Ireland businesses will have unrestricted access to the rest of the UK market, but new rules **are in place** for moving goods into, out of, or through Northern Ireland.
- This pack gives a **summary** of actions your business may need to take. For a personalised list use the [Brexit Checker Tool](#). Ongoing information is available by signing up to the Post Transition [Business Bulletin](#).

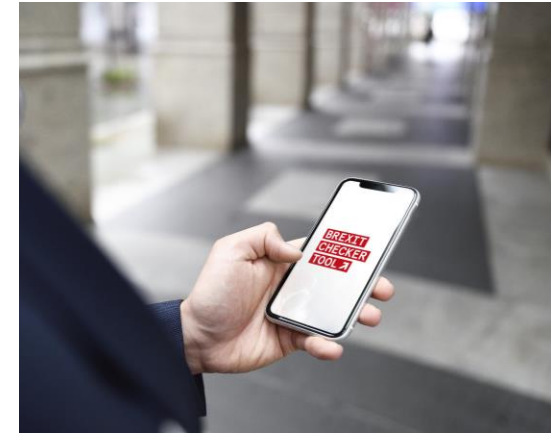
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CHECK WHAT ACTIONS ARE NEEDED

You can find out what changes apply to your organisation by using the Brexit **checker tool** for tailored advice:

- Visit gov.uk/transition.
- Answer a few questions to get a personalised list of actions for your business.
- Sign up for the Post [Transition Business Bulletin](#).



The screenshot shows the GOV.UK website's landing page for the Brexit checker tool. At the top, the GOV.UK logo and a 'Sign in' link are visible. Below the logo, there are language options for 'English' and 'Cymraeg'. The main heading reads 'Brexit: new rules are here'. A sub-heading states: 'New rules apply to things like travel and doing business with Europe. Use the Brexit checker to get a personalised list of actions for you, your business and your family.' A prominent green button with white text says 'Brexit checker: start now >'. At the bottom, there are three status indicators: a red checkmark for 'Check', an orange checkmark for 'Change', and a green checkmark for 'Go'. On the right side of the page, there is a photograph of a woman in a blue business jacket holding a large cardboard box in a warehouse or industrial setting.

SUPPORT FOR SMEs

Funding Support

Brexit SME Support Fund

- Financial support is available to help small and medium-sized businesses adapt to the changes to trade rules with the EU.
- Businesses trading exclusively with the EU, and therefore new to importing/exporting processes, can apply for **up to £2,000 grant** for each trader to pay for training and professional advice on customs, rules of origin, and the VAT aspects of imports and exports.

Applications will be open **from March 2021**. [More guidance](#).

Advice Support

Trader Support Scheme (TSS)

- The TSS can provide support when moving goods between Great Britain and Northern Ireland, or bring goods into Northern Ireland from outside the UK. [More guidance](#).

Webinars

- The Government regularly runs Webinars with policy experts. [More details](#).

Trade Advisors

- The Government offers support for exporters delivered via a network of around 300 International Trade Advisers. [More details](#).

Further Support

- Other support and helpline numbers outlined on [pages 13 & 14](#).

Important to know

Guidance for SMEs: [gov.uk/guidance/small-and-medium-business-hub](https://www.gov.uk/guidance/small-and-medium-business-hub)

Further Support: helpful links and helplines outlined on [pages 13 & 14](#)

IMPORTING GOODS FROM THE EU

☑ Before you import

Decisions

- Decide how you're going to complete **customs declarations**.

You must make customs declarations for goods coming from EU to UK. Your options are:

- Make declarations yourself. [More guidance](#).
- Get a specialist to make declarations for you. [More guidance](#).
- Decide how you will **account for import VAT** and **pay customs duty**. [More guidance](#).

Actions

- Ensure you have a **GB Economic Operator Registration and Identification** (EORI) number. Register for free [here](#).
- Obtain the **necessary licenses for the imported goods**, if necessary. [More guidance](#).
- Ensure the goods are correctly labelled/ marked. [More guidance](#).
- Ensure EU suppliers can establish the origins of goods (Rules of Origin) and make an exporter's declaration so your goods can enter the UK tariff-free. [More guidance](#).

☑ At the port

Actions

- **Make the necessary declarations.**

If you are handling customs declarations yourself, you will need to arrange inspections for your animal/ plant-based products. [More guidance](#).

☑ Administration

Actions

- Claim a **VAT refund**. [More guidance](#).
- Claim a refund if you think you paid the wrong amount of duty or have rejected the imported goods. [More guidance](#).

Important to know

Step by step summary: www.gov.uk/import-goods-into-uk

Tool for checking tariffs, taxes and rules of trade: gov.uk.

EXPORTING GOODS TO THE EU

☑ Before you export

Decisions

- **Decide how you're going to complete customs declarations.** You must make customs declarations for goods going from UK to EU. Your options are:
 - Making declarations yourself. [More guidance.](#)
 - Specialists can make declarations for you. [More guidance.](#)
- **Decide how you will account for VAT.** Find out how and when you can apply for zero-rated VAT to exported goods, guidance can be found. [More guidance.](#)
- Ensure shipping responsibilities are written down and clearly understood, including **commercial terms**. [More guidance.](#)

Actions

- Ensure you have a **GB Economic Operator Registration and Identification (EORI) number**. Register for free [here](#).
- **Ensure the goods are correctly labelled/ marked.** [More guidance.](#)
- **Prepare your customer.** Ensure your trading partner has taken steps to receive your goods, outlined [here](#). They may need a license or certificate to import some types of goods.

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☑ For each consignment

Actions

- **Prepare your HGV with necessary documentation.**

If travelling through Dover, apply for a Kent Access Permit [here](#). If travelling through another port, find out if you are ready to cross the border [here](#). [More guidance for HGV documentation.](#)

- **Prepare invoice and other documentation for your goods.**

The completed invoice, licences or certificates must travel with the goods. [More guidance.](#)

- **Establish if your goods meet rules of origin to access zero tariffs.**

1. Classify your good by its commodity code. [More guidance.](#)
2. Check whether your goods meet Rules of Origin requirements by using the Export Checker Tool [here](#)/ Chapter 2 and Annexes ORIG-1 through ORIG-4 of the TCA [here](#). There is further guidance [here](#).
3. Ensure you [demonstrate origin](#) to customs authorities.

Important to know

Step by step summary: <https://www.gov.uk/export-goods>

Contact the Government's Business Support Helpline for free exporting advice on 0800 998 1098 (England). Other nations [here](#)

PROVIDING SERVICES TO AND IN THE EU

☑ Before you export

Decisions

- Identify which EU/EFTA nations you are providing services to.
- Check if your profession is regulated in your target market by checking the [European Commission's Regulated Professions Database](#).

Actions

If you provide services to the EU, you will need to check the national regulations of the country you are doing business in to understand how best to operate.

- **Get your professional qualifications recognised by EU regulators.** You will need to have your UK qualifications recognised by the appropriate regulator in each country you intend to work in if the profession is regulated there. For a country-by-country guide, click [here](#).
- **Decide how you will account for VAT.** Find out how and when you can apply for zero-rated VAT to exported services, and which transactions are subject to tax. [More guidance](#).
- **Check if there are any changes to who can own, manage or direct companies** in EEA countries you are active in. [More guidance](#).

☑ Sector Specific Actions

- If you provide services remotely, such as over e-mail or video call, check if you face additional authorisation requirements.
 - This is likely if you provide highly regulated services, such as [legal](#), [accounting](#) or healthcare-related services. [More guidance](#).
- **Check if your business will need to report new information to Companies House.**
 - This applies to businesses with EEA corporate officers, or EU entities registered in the UK. [More guidance](#).

Important to know

Step by step summary: [Click here for detailed summary](#).

Contact the Government's Business Support Helpline for free exporting advice on 0800 998 1098 (England). Click [here](#) for other nations.

Use the Institute of Chartered Accountants' [Brexit Checklist](#).

TRAVELLING TO THE EU FOR BUSINESS

☑ Before travelling

Actions

- **Check whether you need a visa, work permit or other documentation and apply if necessary.**

You may not be able to enter or work in some countries if you do not meet requirements. You can check entry requirements and rules of the country you're planning to visit [here](#).

- **Ensure you have appropriate healthcare insurance**
UK-issued European Health Insurance Cards (EHIC) are valid until they expire.

The EHIC is being replaced with the UK Global Health Insurance Card (GHIC), which is valid in any EU country but not in EFTA countries. [More guidance](#).

- **Check your passport's expiry date and renew if necessary.**
You need at least 6 months left on your passport to travel to certain countries. [More guidance](#).

☑ Before working

Actions

- **Check if you still need to pay UK tax whilst working abroad.**
Find out more [here](#), or contact HMRC [here](#).
- **Check whether you need indemnity insurance for your employees.**
- **Ensure your professional qualifications are recognised if you provide professional services.** More information on the [Services page](#).

Important to know

Common travel area rights are unaffected. If you are a British or Irish citizen, you can work and live in the UK or Ireland without needing additional permission.

TRADING & MOVING GOODS IN AND OUT OF NI

☑ Actions

- **Register for a free XI EORI number** [here](#). If your business moves goods to or from NI, you will need an EORI number that starts with XI.
- **Check if you need to declare goods** you bring into or take out of the UK [here](#). The [Trader Support Service](#) can help.
- Check if you need to meet **new requirements for moving live animals or agrifood** goods from GB to NI. The [Movement Assistance Scheme](#) provides help with this process.
- **Decide how you will account for VAT** on goods moving between Great Britain and Northern Ireland. [More guidance](#).
- **Check your goods regulation**. If you are placing manufactured goods on the market in NI you need to check whether your goods comply with EU regulations. [Further guidance](#).
- **Ensure the goods are correctly labelled/ marked**. [More guidance](#).

☑ What support is available?

- You can sign up for the **Trader Support Service (TSS)** [here](#). The TSS provides an end-to-end service which will guide you through new processes under the Northern Ireland Protocol. You can also use it to complete digital declarations at no additional cost.
- If you move agrifoods from GB to NI, **contact the Movement Assistance Scheme for support**. Either [online](#) or via their helpline: 0330 0416 580.
- If you intend to bring goods into Northern Ireland which you know are not at risk of moving into the EU, apply for authorisation to the **UK Trader Scheme** [here](#).

Important to know

Step by step summary: <https://www.gov.uk/guidance/trading-and-moving-goods-in-and-out-of-northern-ireland>

Contact the Government's Business Support Helpline for free exporting advice on 0800 998 1098 (England). Click [here](#) for other nations.

TSS: <https://www.gov.uk/guidance/trader-support-service>

HIRING EU CITIZENS (EXCLUDING IRELAND)

☑ Before you hire

Actions

- Check that the people you want to hire will meet the requirements for coming to the UK for work
- Check your business is eligible
- Register as a Home Office licensed visa sponsor

To register, you will need to:

- Choose the type of skilled worker licence you want to apply for
- Put appropriate systems in place to act as a sponsor
- Apply online and pay the fee

If you're not already a licensed sponsor and you think you'll want to sponsor workers from outside the UK, you should **apply now**.

You should allow around **8 weeks** for your licence to be processed. However, for an additional fee, businesses can be fast-tracked to receive a decision within 10 days.

[Further guidance](#) is available at GOV.UK.

☑ Hiring

Actions

- If you are recruiting from overseas, ensure your job and prospective employees meet the requirements:
 - The job you are offering is at the required skill level – RQF 3 or above (A Level and equivalent).
 - The job meets the required minimum salary level.
 - That the candidate speaks English to the required standard.

This does not apply when hiring Irish citizens, or EU citizens already living in the UK **by 31 December 2020**. They and their family members are eligible for the EU Settlement Scheme and have until **30 June 2021** to apply.

☑ Existing EU Employees

Actions

- Inform your employees of the EU settlement scheme (EUSS) so that they can continue to live, work and study in the UK
- EU citizens coming to the UK from 1 January 2021 will need to apply under the new points-based immigration system. [More guidance](#).

Important to know

Summary of changes: [employing-eu-citizens-in-the-uk](#).

DATA

To note

- **The EU–UK Trade and Cooperation Agreement contains a 6 month bridging mechanism that allows the continued free flow of information.**
- **The European Commission announced on 19 February a draft decision to recognise the UK’s high data protection standards.** This would allow for personal data to continue to flow freely from the EU and wider European Economic Area (EEA) to the UK.
 - European Commission announcement can be found [here](#).
 - UK Government announcement can be found [here](#).

Decisions

- Be prepared to take action on data protection once the bridging mechanism **ends on 30 June 2021**. [More guidance](#).
- Consider checking the Information Commissioner’s Office (ICO) for guidance on data protection requirements [here](#).
- Consider reassuring your EEA clients of the UK’s commitment to high standards of protection for personal data, which includes the same regulatory framework for data protection as the EU. [More details](#).

Actions

- If you hold a .eu domain, check if you need to replace it. [More guidance](#).
- If you provide online services to countries in the EEA, check if rules in those countries now apply. [More guidance](#).
- If your business is a Digital Service Provider to the EU / EEA, make sure you comply with the Network and Information Systems Regulations and associated EU Directive. [More guidance](#).
- Watch for further changes on [GOV.UK](#).

Important to know

Summary of changes: [Click here for detailed summary](#).

Information Commissioner’s Office: www.ico.org.uk.

EU Information Services: www.eur-lex.europa.eu.

INTELLECTUAL PROPERTY

Key changes

- The Intellectual Property Office (IPO) converted almost 1.4 million EU trademarks and 700,000 EU designs to comparable UK rights on 31 December, 2020.

Decisions

- Consider if any changes to the eligibility for unregistered design rights in the UK and EU will impact your business. [More guidance](#).
- Businesses that own IP rights (for example, a trademark) may wish to seek legal advice if their IP-protected goods are parallel exported from the UK to the EEA.

Actions

- If you currently export IP-protected goods to the EEA, you may need to contact the rights holder to continue trading. [More guidance](#).
- The UK Government will publish a formal consultation in early 2021. Watch for changes [here](#).

Important to know

Summary of changes: [Click here for detailed summary](#).

Intellectual Property Office: [IPO's gov.uk address](#).

EU Information Services: [www.eur-lex.europa.eu](#).

FURTHER SUPPORT

What support is available?

The best place for businesses to get support and information is [gov.uk/transition](https://www.gov.uk/transition), which includes:

1. The Brexit [checker tool](#) for a personalised list of actions.
2. The [latest news](#) from the Government.
3. The new [on demand videos](#) which explain how businesses can adapt to the changes.

Additional key Government advice:

- The [Border Operating Model](#) is a guide to how the border with the EU works. See the 'Guide to changes at the border' for a summary.
- Businesses can sign up to Post Transition Business bulletins produced by BEIS [here](#).
- Guidance on the [Northern Ireland Protocol](#) and what this means for businesses moving goods into, out of, or through Northern Ireland.

There are also a number of other publications which you may find useful:

- The Institute for Government has published explainers on the Brexit transition period [here](#).
- The British Chambers of Commerce has published a checklist to help businesses adapt to new rules following the end of the Brexit transition. You can download it [here](#).
- The Federation of Small Business has published guidance for small businesses [here](#).
- The Institute of Directors has a designated hub on Navigating Brexit for Business [here](#).
- Make UK has published guidance for manufacturers [here](#).
- Use the Institute of Chartered Accountants' [Brexit Checklist](#).

The Devolved Administrations have also published their own guidance:

- [Scotland](#)
- [Wales](#)
- [Northern Ireland](#)

HELPLINE NUMBERS

Borders (Importing and Exporting)

- Customs declarations, simplified customs procedures, duties and tariffs: **0300 322 9434**
- Trader import and export licences and certificates of free sale: **03300 416500**
- For exporting food, drink and agricultural products: **0300 020 0301**
- Import and export of timber: **0300 067 5155**
- Plants and plant products: **0300 1000 313**
- Importing and exporting of waste: **03708 506 506**
- Vehicles enquiries: **0300 790 6802**
- Driving licences and International driving permits: **0300 790 6802**
- Importing and exporting vehicle and trailer registration: **0300 790 6802**
- Operator licence and permits: **0300 790 6801**
- Certificate of Professional Competence (CPC): **0300 790 6801**
- Moving agrifood goods to Northern Ireland: **0330 0416 580**

Economy

- Regulation of manufactured goods: **0121 345 1201**
- CE / UKCA marking: **0121 345 1201**
- Regulation of medicines and medical devices: **020 3080 6000**
- Business Support Helpline (England): **0800 998 1098**
- Business Support Helpline (Wales): **0300 060 3000**
- Business Support Helpline (Scotland): **0300 303 0660**
- Business Support Helpline (Northern Ireland): **0800 181 4422**

Other

- DfE helpline: **0370 000 2288**
- Home Office helpline: **0300 790 6268**
- DIT Brexit Enquiry Service: **0300 123 7379**
- EU Settlement Scheme (organisations helping others to apply): **0300 790 0566**

TERMS YOU NEED TO KNOW

Term	Definition	Further information
Custom Declaration Service (CDS)	A Service which is the long-term replacement for the CHIEF (Customs Handling Imports and Export Freight) platform. The service allows you to make custom declarations, get import VAT statements and certificates to help complete your VAT Return and get duty deferment statements.	www.gov.uk/guidance/Customs-declaration-service
EEA (European Economic Area)	The EEA includes EU countries and Iceland, Liechtenstein and Norway. It allows them to be part of the EU's single market. Switzerland is not an EU or EEA member but is part of the single market. This means Swiss nationals have the same rights to live and work in the UK as other EEA nationals.	www.gov.uk/eu-eea
EORI Number (Economic Operator Registration and Identification number)	You need an EORI number to move goods between GB (England, Scotland and Wales) or the Isle of Man, and other countries. You may also need a separate EORI number if you move goods to or from Northern Ireland.	www.gov.uk/eori
EU Settlement Scheme	A Scheme which allows EU, EEA or Swiss citizens and their family to continue to live in the UK after 30 June 2021.	www.gov.uk/settled-status-eu-citizens-families
European Free Trade Association (EFTA)	The European Free Trade Area (EFTA) comprises four States - Norway, Iceland, Liechtenstein and Switzerland. Norway, Iceland and Liechtenstein are in the EEA, but not Switzerland. Switzerland has a bilateral Free Movement of Persons Agreement with the EU which means EU citizens wishing to live or work in Switzerland can do so.	www.efta.int/
Freedom of movement	The right of citizens of the European Union and their family members to move, work and reside freely within the territory of the Member States.	

TERMS YOU NEED TO KNOW

Term	Definition	Useful links
Generalised scheme of preference (GSP)	Unilateral programmes whereby developed countries grant preferential (lower or zero) tariffs to imports from developing countries.	www.gov.uk/government/publications/trading-with-developing-nations
Northern Ireland Protocol (NIP)	The Northern Ireland Protocol (NIP) is an agreement between the UK and the EU that has safeguarded Northern Ireland's place in the UK's customs territory. It has also preserved unrestricted access for Northern Ireland traders moving goods into Great Britain, removing the need for export declarations. As a result of the NIP there are some changes to the way goods move between Great Britain and Northern Ireland and new requirements for traders.	https://www.gov.uk/government/collections/moving-goods-into-out-of-or-through-northern-ireland
Points-based system	The immigration system that has been introduced into the UK after free movement ended. Under the points-based immigration system, anyone coming to the UK for work must apply for permission in advance and meet a specific set of requirements for which they will score points. Visas are provided to those who gain enough points.	www.gov.uk/guidance/new-immigration-system-what-you-need-to-know
Proof of Origin	A trade document that has enough detail to identify the origin of the good (i.e. proof that they are wholly obtained, produced, manufactured or processed in a particular country).	www.gov.uk/guidance/get-proof-of-origin-for-your-goods
Rules of Origin (RoO)	Laws, regulations and administrative procedures which determine the 'economic nationality' of traded goods and their components. If goods consist of materials from multiple countries, the RoO determine which country is the country of origin. This is based on the origins of the materials, the value added in the production process, and where the final substantial production phase took place.	www.gov.uk/guidance/check-your-goods-meet-the-rules-of-origin

TERMS YOU NEED TO KNOW

Term	Definition	Useful links
Single Market	The EU Single Market is an economic area where barriers to trade between its members have been removed. The Single Market is based on the “four freedoms”: free movement of goods, services, capital and labour.	
Tariffs	A tax or duty to be paid on a particular class of imports or export.	www.gov.uk/trade-tariff
The Movement Assistance Scheme	A scheme set up to offer advice via a helpline to guide businesses through new requirements when moving agrifood goods from Great Britain to Northern Ireland, and how you can claim money back if you provide an inspection and certification service.	www.gov.uk/guidance/movement-assistance-scheme-get-help-with-moving-agrifood-goods-to-northern-ireland
Trader Support Service (TSS)	A free service which guides traders through important processes and changes to the way goods move between Great Britain and Northern Ireland. The service can complete digital declarations on your behalf.	www.gov.uk/guidance/trader-support-service
Transition period	The period of the UK moving from being an EU member state to being outside the EU. The transition period ended on the 31 December 2020.	
UK Global Tariff	The UK Global Tariff (UKGT) applies to all goods imported into the UK unless: the country you’re importing from has a trade agreement with the UK ; an exception applies, such as a relief or tariff suspension ; the goods come from developing countries covered by the Generalised Scheme of Preferences.	www.gov.uk/guidance/tariffs-on-goods-imported-into-the-uk
Visa sponsor	A person who supports an individual’s application for a visa for a specific country. You will usually need a sponsor licence to employ someone to work for you from outside the UK who requires a visa.	www.gov.uk/uk-visa-sponsorship-employers



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