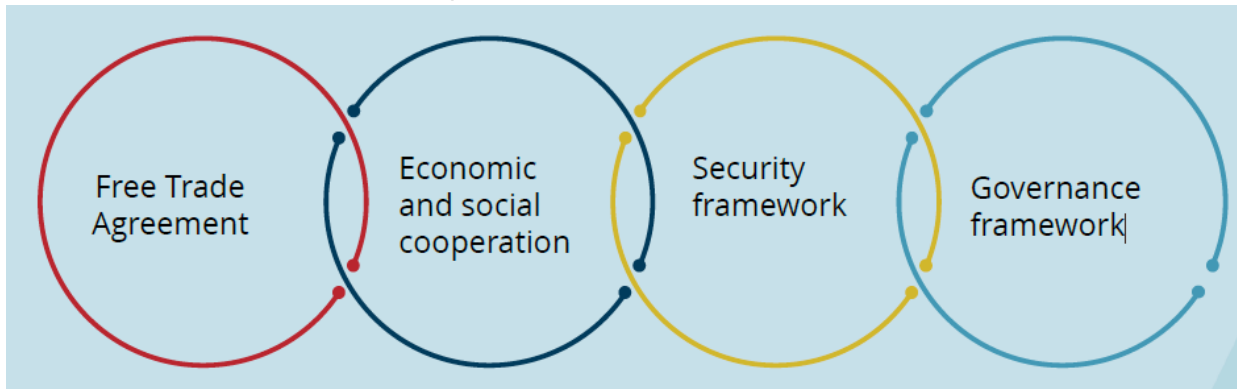


Sarah Agar-Brennan
Business Advisor
University of Huddersfield



The Problem

- UK:EU Trade Cooperation Agreement (TCA) was signed on 30 December 2020
- There are four pillars of the TCA

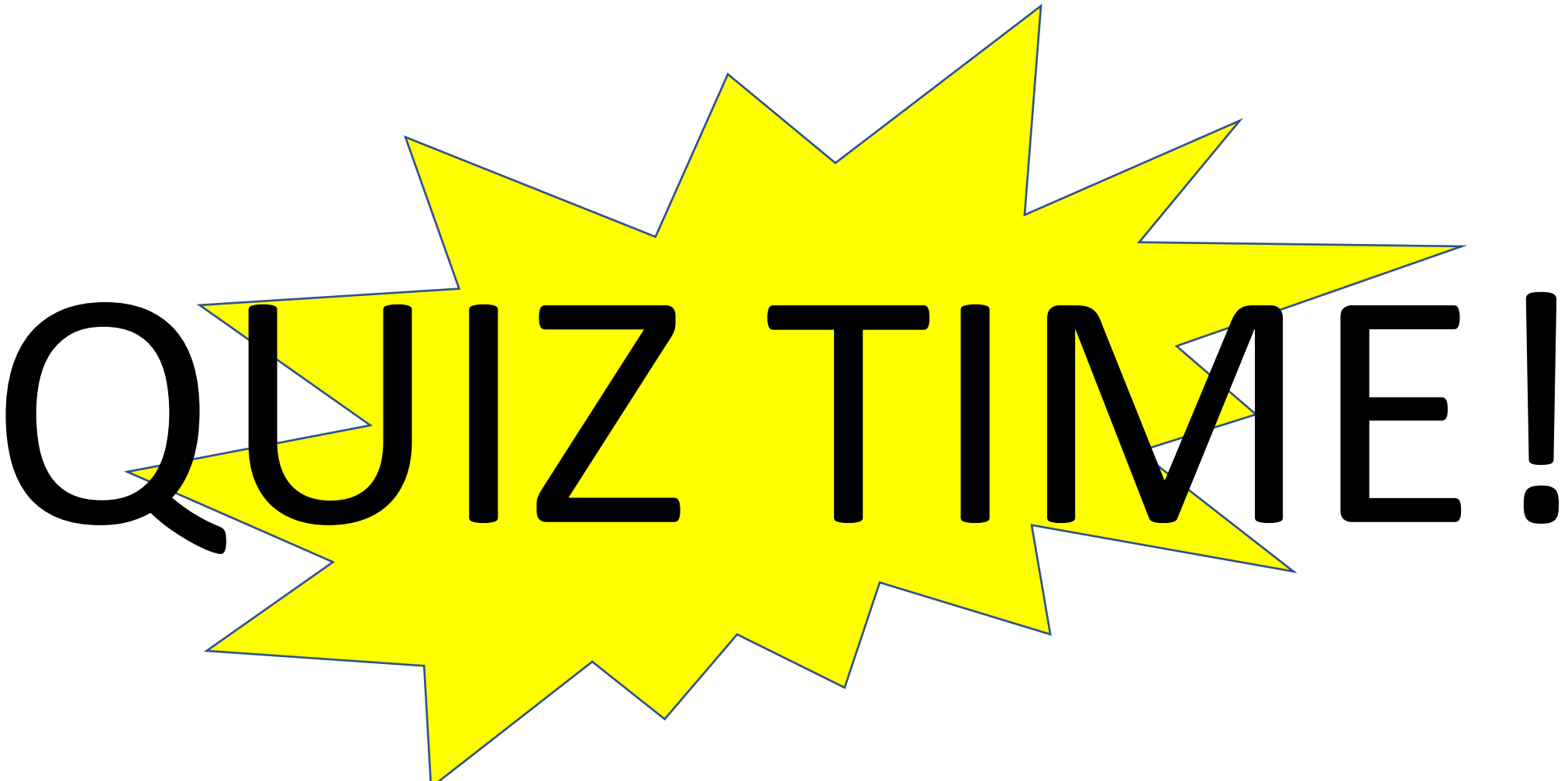


- The agreement brought a variety of changes to compliance in trading with the EU which caught a lot of the SME community off guard



- Tariffs
- Duties
- Quotas
- Investment
- Intellectual property

- Government procurement
- Technical standards
- Sanitary and phytosanitary issues
- Environmental provisions



QUIZ TIME!

True  or false 

Trade among the member states was tariff free so no customs declaration or any other conditions were required across the 27-member countries.

True 

All goods now require customs declarations and must meet rules of origin & other conditions to qualify.

True  or false 

The same tariff is paid (regardless of which country in the union imports a product).

False 

There are no common external tariffs now and often each EU country applies different customs duties (as well as other policies) with respect to non-members.

General Knowledge

Is a dispatch to the EU an import or an export?

Export 

All imports and exports to EU countries are now subject to customs procedures and formalities, much like the rest of the world.

Border Operating Model

- Defines obligations businesses must comply with when moving goods through a UK customs border
- Introduced 13th July 2020
- Staged approach for introducing import controls
- Confirms information surrounding controlled goods and how they will be managed during the staged approach
- Does not relate to Northern Ireland as that is covered under the NI Protocol



Exporting to the EU

- Exports to the EU will need to have customs declarations
- Check your Incoterms[®] for B2B sales these will determine whether the buyer or seller is liable for imports declarations and costs
- Delivered duty paid for all B2C sales
- Check your certification ensure you have the certification to sell into the EU



Export Process B2B



Buy

- Agree contract
- Place, confirm or revise order



Prepare export

- Book transport
- Insure cargo
- Make declarations
- Obtain export credit guarantee
- Obtain export licences



Export

- Process goods declaration
- Process cargo declaration
- Apply security checks
- Clear goods



Transport

- Collect goods
- Transport /deliver goods
- Provide waybills, goods receipts, status reports
- Provide cargo declaration
- Advise despatch



Prepare for import

- Obtain import licence
- Book transport
- Establish credit



Pay

- Request payment (invoice)
- Order payment
- Execute payment
- Issue statement

- 1st July 2021 Import One Stop Shop (IOSS) introduced new rules regarding VAT and eCommerce for B2C sales
- All sales into the EU need to be DDP, Delivered Duty Paid so sellers are now responsible to ensure this takes place
- Low value consignment relief was removed
- Marketplaces required to register and collect VAT and duty at the point of sale into EU
- Sellers who do not go through a marketplace need to use a fulfilment service or register for IOSS, and VAT in a EU member state



Global tariff look-up – <https://www.trade-tariff.service.gov.uk/sections>

Access2Markets – <https://trade.ec.europa.eu/access->

New EU VAT rules for B2C ecommerce sales –
<https://www.gov.uk/government/publications/eu-e-commerce-packageto-markets/en/home>

Brexit guidance – <https://www.gov.uk/guidance/brexit-guidance-for-businesses>

TCA agreement –
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/948119/EU-UK Trade and Cooperation Agreement 24.12.2020.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/948119/EU-UK_Trade_and_Cooperation_Agreement_24.12.2020.pdf)

Where to find me:

LinkedIn

<https://www.linkedin.com/in/sarahagarbrennan/>

Twitter

https://twitter.com/sarah_agarbr_en

Email s.agar-brennan@hud.ac.uk

Link to the training:

<https://www.export.org.uk/page/TradingwithEU>

Institute of Import and Export
Kevin Shakespeare