

NO DEAL BREXIT ADVICE

This document provides brief advice to clients using our art logistics services in the event of a 'no deal' Brexit scenario. It acts as a guide only and makes reference to external sources. It should therefore be read with the understanding that matters contained in this note may be subject to change, and not taken as legal guidance. We recommend that you carry out all necessary due diligence in relation to your organisation and encourage you to seek independent advice on matters that may be specifically relevant to your individual situation.

IMPORT/EXPORT PROCEDURES

In a 'no deal' scenario in which the UK was to leave the single market and customs union abruptly on 29 March 2019, free circulation of goods between the UK and the EU would cease and:

- UK businesses will have to apply customs, excise and VAT procedures to goods moving to/from the EU, in the same way that already applies for goods moving outside of the EU. The majority of our clients will already be familiar with these procedures for shipments to/from Switzerland.
- Goods moving between the EU and UK will need to be imported to an appropriate customs procedure as non-EU goods are now, e.g. Home Use/Pay VAT, Temporary Admission, Customs Bonded Warehousing, NIRU Museums & Galleries Relief, Return Goods Relief, and discharged on export.
- Cultural objects leaving the UK may require UK export licenses. Objects leaving the EU and coming to the UK may need EU export licence.
- CITES – goods moving between UK and EU will require CITES licensing to exit/enter the UK/EU through designated ports.
- The UK's aviation security regime may not be recognised in EU, meaning additional screening may be required for flights departing from EU airports.
- The UK is acceding to the Common Transit Convention (CTC), allowing goods to move across the EU and UK under the Union/Common Transit system accompanied by a T1 or T2 document.

TO PREPARE FOR THIS SCENARIO, WE ADVISE THE FOLLOWING:

Scheduling

Avoid the 'just-in-time' model; allow for longer transit times on all shipments, particular via RoRo ports and build in a contingency for possible delays. Where possible clear shipments away from the border. Provide instructions and all shipment information earlier.

Trade tariffs

Become familiar with the customs trade tariff classification numbers for your goods, from which the appropriate potential duty percentage under World Trade Organisation's (WTO) rules may be applied.

[More information](#)

VAT

If you intend to pay VAT on imports from EU considering applying for one of the simplifications.

EORI

Apply for an Economic Operator Registration and Identification (EORI). You can do this online. The process currently takes up to four days but longer wait is expected.

[More information](#)

CMR and shipping invoice

For road movements to/from EU make sure to complete a CMR noting the free circulation status of the goods. Include a shipping invoice and make sure both documents state the customs status. Keep a record of the date, vehicle and port of exit from the UK. This will provide alternative evidence and help to satisfy customs of the free circulation status of the goods when claiming Return Goods Relief (RGR).

BUDGETS

Build contingency in budgets. Costs for transporting goods are likely to increase due to longer transit times, additional Customs documentation, Transit guarantees, and there may also be currency fluctuations.

MORE INFORMATION

Governments contingency planning

[Partnership pack: preparing for changes at the UK border after a no deal EU Exit](#)

[Exporting objects of cultural interest if there's no Brexit deal](#)

[Trading with the EU if there's no Brexit deal](#)

Preparing for a 'no deal' EU exit

[Step-by-step guide to importing](#)

[Step-by-step guide to exporting](#)