

Brexit contingency planning – Questions from EU27

	QUESTION	REPLY (COM)
	TRADE&CUSTOMS	
1	Import of goods and conditions for trade	For UK preparations, please refer to the UK government's information on trading with the EU in a no-deal scenario: https://www.gov.uk/government/publications/trading-with-the-eu-if-theres-no-brex-it-deal/trading-with-the-eu-if-theres-no-brex-it-deal
	•What standards will apply? How can our firms comply with those standards?	As above
	•Where and when will the UK indicate which import tariffs it will introduce for each product?	Publication of a temporary regime for one year took place on 13 March: https://www.gov.uk/government/publications/temporary-rates-of-customs-duty-on-imports-after-eu-exit
	•Which rules of origin will apply?	The UK Government has published its intentions here: https://www.gov.uk/government/publications/the-customs-origin-of-chargeable-goods-eu-exit-regulations-2019 And here: https://www.gov.uk/government/publications/the-customs-tariff-preferential-trade-agreement-eu-exit-regulations-2019 Information about EU rules of origin in a no deal scenario can be found here: https://ec.europa.eu/info/sites/info/files/file_import/preferential_rules_of_origin_en.pdf
	•Which Incoterms will be used?	Incoterms are terms of contracts signed between two private parties. The situation might vary for each individual operator.
	•What will the VAT regulation be?	Please refer to the UK government's information on this subject: https://www.gov.uk/government/publications/vat-for-businesses-if-theres-no-brex-it-deal EU rules regarding VAT in case of no deal can be found here https://ec.europa.eu/taxation_customs/sites/taxation/files/guidelines-of-the-vat-committee-in-case-of-no-deal_en.pdf

	•What SPS checks will our exports undergo?	Regarding the EU rules for exports from the EU to the UK, please refer to the “Brexit notices” on food law https://ec.europa.eu/info/sites/info/files/eu_food_law_en.pdf (1/2/18) and on the movements of live animals (27/2/18) https://ec.europa.eu/info/sites/info/files/file_import/movements_of_live_animals_en.pdf . There has been no clear announcement from UK government regarding SPS controls for EU exports into the UK.
	•Are British Customs ready and (which) can delays be expected?	This assessment can only be made by the UK government
	•With what exact conditions will our (transport) firms need to comply? Ex. have a European and British EORI number? Will EU driving licenses be sufficient?	The UK government has published its guidance here: https://www.gov.uk/government/publications/trading-with-the-eu-if-theres-no-brexiteal/trading-with-the-eu-if-theres-no-brexiteal The UK government’s intentions as regards road haulage can be found here: https://www.gov.uk/government/speeches/eu-exit-road-haulage?utm_source=f2e20502-a730-4212-b645-37eac7980747&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate As for EU procedures, guidance can be found here: https://ec.europa.eu/info/files/guidance-customs-matters-case-no-deal_en
	•Will waiting/sleeping rooms be foreseen for trucks waiting? What about supplies?	This information can only be provided by the UK government.
	•Will measures be taken to alleviate the fluctuations of the EUR/GBP exchange rate?	The fluctuations of exchange rates are normal in a context of freely convertible currencies. The European Central Bank and the Bank of England have announced measures against the consequences of such fluctuations on financial stability by activating the so-called “swap lines” for EUR/GBP around withdrawal date, cf. https://www.ecb.europa.eu/press/pr/date/2019/html/ecb.pr190305~be78defb5c.en.html . This would allow liquidities in euros to be lent to UK financial operators who are active in that currency, to avoid a shortage of liquidities in euros denominated UK operated markets and transactions.

•What will happen with commercial contracts already concluded between European and British parties? (Grandfathering?)	Commercial contracts will have to be adhered to, independently of the UK's withdrawal, in line with the national civil law that applies to the contract.
•If the UK sets up agency/institutions, which ones will these be?	We are not aware of new institutions being set up, but the question can only be answered by the UK government.
•Will all these efforts be centrally coordinated or specific to each location (ex. separately by each (air)port) •What will be the appeals procedure against decisions made by the UK?	The question is unclear. The Commission is in close contact with the Member States on issues concerning borders, including controls. Administrative decisions of the UK government can be appealed in the UK courts, as is the case today.
Trade in services & related questions on citizens' rights	
•What taxes, procedures, or other details will apply to temporary exports needed to execute a specific project (ex. specialized equipment travelling to each project)?	Regarding the EU rules for export from the EU, those exports are subject to customs procedure (see "Brexit guidance note" on customs matters of 11/3/19), specific VAT rules (see "Brexit notice" of 11/9/18), and – in some cases – specific export licences (see "Brexit notice" on export/import licences of 25/1/18). https://ec.europa.eu/info/brexit/brexit-preparedness/preparedness-notices_en Reference to return goods can be found here: https://ec.europa.eu/info/sites/info/files/guidance-customs-procedures.pdf under heading 7.4 (first indent)
•Regarding public tenders, will European tenderers be subject to special measures? Will it be required to have a British partner?	For the UK government's intentions, please refer to the guidance provided by the UK government: https://www.gov.uk/guidance/public-sector-procurement-after-brexit#how-this-will-affect-your-business-if-theres-no-deal
•Will there be specific conditions for Europeans to access certain regulated trades (lawyers, accountants, etc.)?	For the UK government's intentions, please refer to the guidance provided by the UK government: https://www.gov.uk/government/publications/providing-services-including-those-of-a-qualified-professional-if-theres-no-brexit-deal
•What will be the status of personnel staying in the UK to finish ongoing projects? What about new projects?	The UK government has published its position on citizens' rights in the event of a no-deal Brexit: https://www.gov.uk/government/publications/policy-paper-on-citizens-rights-in-the-event-of-a-no-deal-brexit

		<p>For the UK's intentions for EU citizens already living in the UK, please refer also to the UK's statements on the application for settled status: https://www.gov.uk/settled-status-eu-citizens-families/what-settled-and-presettled-status-means?step-by-step-nav=0c79b832-75de-4854-8154-d62774a8dfb8</p> <p>The UK has also stated its plans for EU citizens arriving after withdrawal: https://www.gov.uk/government/news/government-outlines-no-deal-arrangements-for-eu-citizens</p>
	•How will professional travel to the UK for meetings or participation in fairs be regulated?	<p>The UK government has stated its intentions as follows: https://www.gov.uk/government/news/government-outlines-no-deal-arrangements-for-eu-citizens https://www.gov.uk/government/publications/providing-services-including-those-of-a-qualified-professional-if-theres-no-brexite-deal</p>
	How will the UK inform their and our firms on British rules and procedures, and possible last-minute changes to them? Through which website, mailing-list, or other instrument will the information be distributed? When will that information be published and/or transmitted?	<p>The UK government regularly updates Brexit-related information on its website and it is possible to set up an email alert https://www.gov.uk/government/collections/how-to-prepare-if-the-uk-leaves-the-eu-with-no-deal</p>
	•What support will the UK offer to EU27 companies for them to obtain necessary information? Ex. call-centre, e-mail, information desks in ports? In which languages?	<p>We are not aware of specific preparations in this sense.</p>
	•Will there also be such support for our embassies or line ministries?	<p>For online resources of the Belgian government, please refer to: https://ec.europa.eu/info/brexit/brexit-preparedness/national-brexit-information-member-states_en#belgium</p>

2	The questions and concerns regard mostly the applicable customs procedures and documents for importation after Brexit. The HMRC has issued in January some valuable advice on obtaining an EORI number and the accompanying import procedures and documents in case of a no deal Brexit. The EU has also published detailed guidance in its Taxation and Customs rubric. We have launched a national information campaign to spread the word to as many exporters as possible.	We welcome national preparations.
	However our companies are mostly interested to understand whether there would be exemptions and get further details on the actual implementation of the proposed procedures. Our wine importers would like to get advance information of the new excise duties on alcohol that will be applied in a no deal Brexit scenario.	The UK has published its intentions: https://www.gov.uk/government/publications/temporary-rates-of-customs-duty-on-imports-after-eu-exit
	All importers would like to get information about the levels of customs duties that will be allocated to the specific product groups within the Customs Tariff.	See above
3	1. What is the state of play of preparations of the new UK Trade Tariffs schedules and when does the UK Government expect the schedules to be published?	On 13 March 2019, the UK government published the following information: https://www.gov.uk/government/publications/temporary-rates-of-customs-duty-on-imports-after-eu-exit
	2. The UK government has declared in the event of no deal that industrial goods with a CE mark and EU certificate of conformity should be possible to place temporarily on the UK market after Brexit without restriction. Has the UK government specified how market surveillance shall be performed and which entity shall bare responsibility if the product is faulty?	The guidance that the UK has provided on this subject can be found at the following link. No other information is known about UK preparations: https://www.gov.uk/guidance/placing-manufactured-goods-on-the-uk-market-if-theres-no-brexid-deal#new-approach-goods

	<p>3. On 27th February, the GPA Committee has approved accession of UK to the GPA. Yet according to the UK Government guidance, there should be short gap between its membership under EU and its sole membership. This means that the accession documents have not been deposited. How will this affect public procurement market access after Brexit?</p>	<p>According the UK Government guidance (https://www.gov.uk/government/publications/international-agreements-if-the-uk-leaves-the-eu-without-a-deal/wider-trade-customs), the UK would become a Party to the GPA on 25 April 2019. If the UK withdraws on 30 March 2019 without a deal, the UK has indicated (https://www.gov.uk/guidance/public-sector-procurement-after-a-no-deal-brexite) that the UK's public procurement regulations will remain broadly unchanged. "Suppliers wishing to access UK contract opportunities from the UK public-sector will need to access the new UK e-notification service instead of Tenders Electronic Daily (TED). Suppliers can continue to access the relevant domestic portal, such as Contracts Finder, MOD Defence Contracts Online, Public Contracts Scotland, Sell2Wales and eTendersNI."</p>
	<p>4. Regarding geographical indications, in the Guidance issued by the UK government there is no specification as to the protection of EU 27 GIs in the UK after the UK withdrawal in case of no deal. Should this be interpreted that the UK shall cease to protect these GIs and the right holders will have to apply for protection under the new UK scheme?</p>	<p>The UK has only provided a generic statement in this regard: https://www.gov.uk/guidance/protecting-food-and-drink-names-if-theres-no-brexite-deal As a consequence of the United Kingdom's withdrawal from the Union, Protected designations of origin, Protected geographical indications, Geographical indications and Traditional specialities guaranteed registered and protected in accordance with the aforementioned Union law might not be protected in the United Kingdom without interruption. As such, interested right holders should assess whether to seek alternative means of securing protection of the relevant geographical names in the United Kingdom, in accordance with United Kingdom law. . See our notice on Food law dated 20 March 2019: https://ec.europa.eu/info/sites/info/files/eu_food_law_en.pdf</p>
	<p>5. If a company is a beer importer to the UK, how would it work on the EMCS side to import beer? Also, would it still be possible to import beer in free circulation in paying tax upfront? – Which means in the UK via HM4 form?</p>	<p>In case of no-deal, UK will be disconnected from EMCS on the withdrawal date. The rules for exports of excisable goods will apply. As regards the EU rules, more information is available in the "Brexit guidance note" on excise (11/3/19). https://ec.europa.eu/info/sites/info/files/guidance-excise-ongoing-movements.pdf</p>

	6. If a company is to perform an installation - related job in the UK, say electrical, how it would work with temporary sending a technical team?	<p>This will depend on the UK government. General statements have been made as follows:</p> <p>https://www.gov.uk/government/news/government-outlines-no-deal-arrangements-for-eu-citizens</p> <p>https://www.gov.uk/government/publications/providing-services-including-those-of-a-qualified-professional-if-theres-no-brexiteal</p>
	7. Regarding plant protection products, we would like to clarify in the event of a purchase of such a product in the UK before Brexit, what date is the determines whether the product can be sold on the EU market – the date of purchase or the date of factual transport of the goods to EU 27?	<p>What matters is when the individual product was “placed on the market” of the EU27, which is, generally, the date of purchase.</p> <p>Please note that the issue is of limited relevance, since every plant protection product has to be covered by a marketing authorisation in the Member States where it is marketed.</p>
4	Energy -Will EU state aid rules apply to energy infrastructure and support schemes?	Union State aid rules will not apply in the UK in case of a withdrawal without a deal.
	-Will the UK still take part in the EU ETS (emissions trading scheme)?	In case of no-deal: as of the withdrawal date, no.
	•Will we be able to continue trading without tariffs?	In case of no-deal, there will be tariffs applicable from the date of withdrawal. For the future, this will be a matter of negotiation with the United Kingdom to determine the future relationship between the Union and the United Kingdom.
	•How will companies involved in UK supply chains be able to continue their trade?	These companies have to adapt to trading with a third country, from a regulatory (including customs, VAT, etc.) perspective.
	•What will customs look like after Brexit - what should we expect in terms of border checks and documentation?	<p>For the Union’s side, we invite you to consult the information provided by the European Commission at https://ec.europa.eu/taxation_customs/uk_withdrawal_en</p> <p>The UK has published its own information pack: https://www.gov.uk/government/publications/trading-with-the-eu-if-theres-no-brexiteal/trading-with-the-eu-if-theres-no-brexiteal</p>
	•What rules of origin will manufacturers have to comply with?	<p>The UK Government has published its intentions here: https://www.gov.uk/government/publications/the-customs-origin-of-chargeable-goods-eu-exit-regulations-</p>

		<p>2019?utm_source=024ffe09-301b-4f34-b2c1-d523999ba225&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate</p> <p>And here: https://www.gov.uk/government/publications/the-customs-tariff-preferential-trade-agreement-eu-exit-regulations-2019?utm_source=0b8cb283-4432-4ca9-bafd-f20c5bf932d9&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate</p> <p>Information about EU rules of origin in a no deal scenario can be found here: https://ec.europa.eu/info/sites/info/files/file_import/preferential_rules_of_origin_en.pdf</p>
	<ul style="list-style-type: none"> •Trusted trader schemes – what is it and how does it work? 	<p>This scheme is developed by the UK government and corresponds to the Authorised Economic Operator (AEO) status under EU law. More information on AEO status in case of no deal can be found here: https://ec.europa.eu/info/sites/info/files/file_import/customs_and_indirect_taxation_en.pdf</p>
	<ul style="list-style-type: none"> •Will Brexit has an effect on gas prices as a consequence of EU tariffs imposed on gas exports? 	<p>The rates of import duty to apply to the taxable amount (customs value or quantity), depend on the tariff classification of the goods and their origin.</p> <p>Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff sets out the applicable tariffs for non-Union goods. These are also published and constantly updated in the multilingual database TARIC. To establish the third country duty rate goods have to be classified (Article 57 of Regulation (EU) No 952/2013) in the Combined Nomenclature (CN) to determine the CN headings and subheadings.</p>

		<p>Based on the general information for gas there are the following possible classifications:</p> <ul style="list-style-type: none"> - Petroleum gases as liquefied natural gas: CN code 27 11 11 00, third country duty rate of 0%. - Propane gas of a purity less than 99% for the use as a power or heating full: CN code 27 11 12 11, third country duty rate of 8% of the customs value. - Petroleum gases as natural gas in gaseous state: CN code 27 11 21 00, third country duty rate of 0%. <p>In order to provide legal certainty in advance of applying the correct classification to the goods, a Binding Tariff Information (BTI) decision could be requested from the national customs authorities.</p>
	HEALTH Medical devices/equipment -Will medical devices having received CE marking via a EU based notifying body still be valid in the UK?	<p>The UK has stated its planned policy in the following notice: https://www.gov.uk/guidance/regulating-medical-devices-in-the-event-of-a-no-deal-scenario</p>
	Pharma -Medicinal products approved by the European Medicines Agency (EMA) will they still be accepted in the UK?	<p>This is a unilateral decision of the UK. It is the Commission, not EMA, which approves.</p>
	-Will there be a duplication of the approval process for new medicinal products going forward?	<p>The EU notice on medicines can be found here: https://ec.europa.eu/info/sites/info/files/medicinal_products_for_human_use-veterinary_medicinal_products_en.pdf</p> <p>With a related Q&A https://ec.europa.eu/info/sites/info/files/file_import/medicinal_products_for_human_and_veterinary_use-qa_en_0.pdf</p>

		<p>For the UK's intention in this area, the UK government has published materials:</p> <p>https://www.gov.uk/government/collections/mhra-guidance-and-publications-on-a-possible-no-deal-scenario</p>
	-Who will be responsible (EMA and/or MHRA) for post-marketing surveillance and monitoring in regards to for example adverse events?	In the future, adverse events – no matter where they occurred – will have to be reported both in the EU regulatory system and in the UK regulatory system. EMA will be responsible for centrally authorised products. MHRA will be responsible for products authorised under UK law.
	•How will I ensure that I can continue to use staff based in my country in connection with services performed in the UK and how will the end of Freedom of Movement affect my current set-up?	<p>This will depend on the UK government. General statements have been made as follows:</p> <p>https://www.gov.uk/government/news/government-outlines-no-deal-arrangements-for-eu-citizens</p> <p>https://www.gov.uk/government/publications/providing-services-including-those-of-a-qualified-professional-if-theres-no-brexit-deal</p>
	•Will UK citizens working for a EU27 company in the UK still be able to work?	Yes
5	Trade in Services -Digital services: There are many European IT companies providing software to UK clients, often cross border from the EU27 countries. How do the conditions for providing these services change? Do companies need to apply for a permit or register themselves in the UK in order to be able to continue providing these services?	<p>This will depend on the UK government. General statements have been made as follows:</p> <p>https://www.gov.uk/government/news/government-outlines-no-deal-arrangements-for-eu-citizens</p> <p>https://www.gov.uk/government/publications/providing-services-including-those-of-a-qualified-professional-if-theres-no-brexit-deal</p>
	-Mobility of professionals: What procedures need to be followed in order to be able to send short time business visitors to the UK after Brexit?	<p>This will depend on the UK government. General statements have been made as follows:</p> <p>https://www.gov.uk/government/news/government-outlines-no-deal-arrangements-for-eu-citizens</p>

		https://www.gov.uk/government/publications/providing-services-including-those-of-a-qualified-professional-if-theres-no-brex-it-deal
	-Taxation: What changes would a hard Brexit mean in terms of VAT issues regarding digital services that may be provided from the EU area?	<p>Regarding the EU side, please refer to the “Brexit notice” on VAT (11/9/18), which addresses also the issue of the “Mini One Stop Shop” (i.e. supply of digital services B2C). https://ec.europa.eu/info/sites/info/files/value-added-tax_en.pdf More information can also be found here: https://ec.europa.eu/taxation_customs/sites/taxation/files/guidelines-of-the-vat-committee-in-case-of-no-deal_en.pdf</p> <p>For the UK side, please refer to the information published by the UK government on this topic: Please refer to the UK government’s information on this subject: https://www.gov.uk/government/publications/vat-for-businesses-if-theres-no-brex-it-deal</p>
	Trade in Goods/ Customs -Tariffs: What will the tariff level of the UK be, where can the exact tariff levels be found, and when?	<p>The UK has published its plans: https://www.gov.uk/guidance/check-temporary-rates-of-customs-duty-on-imports-after-eu-exit</p>
	-Customs procedures & logistics: Length of delays that can be expected at border crossings/customs? Key concern behind this question has been the size of raw material stockpile of a production plant in the UK and in the EU should have to ensure that there is no need for temporary suspensions of production. How much extra time you would recommend to have?	<p>Delays at the border are a risk but it is not possible to predict by how long, as it will depend on the conditions existing at different border points and at different times as well as on the changes of routes that freight forwarders and logistics companies will decide upon as part of their contingency action plans.</p>
	-What customs declarations need to be fulfilled in order to be able to export or import products from the UK? Where can detail information be found?	<p>Regarding imports from the UK, please refer to the detailed information provided by DG TAXUD of the Commission: https://ec.europa.eu/taxation_customs/uk_withdrawal_en</p>

		In the different language versions of the website can links be found to the relevant websites of the national customs authorities.
	-What kind of customs checks will the UK carry out?	For UK preparations, please refer to the UK government's information on trading with the EU in a no-deal scenario: https://www.gov.uk/government/publications/trading-with-the-eu-if-theres-no-brexiteal/trading-with-the-eu-if-theres-no-brexiteal
	-FTAs: What is the state of play of the UK FTAs? What rules of origin will apply from 30 March onwards regarding export to third countries of UK goods or content?	Regarding the EU rules, please refer to the detailed "Brexit guidance note" on customs related matters (11/3/19), and the more general "Brexit notice" on preferential origin of goods (4/6/18).
	Agricultural products -Is the UK prepared to monitor sufficiently the standards at its border with regard to exports to the internal markets, or imports to the UK, or products originating from third countries?	There is no detail available regarding UK government strategy in terms of sanitary and phytosanitary checks in case of no deal.
	-There has been information in the media about the UK FTAs (esp. with the US). Is the UK going to change the monitoring of the food standards based on precautionary principle (farm-to-table model)? If yes, when?	Same as above.
	-How is the UK preparing itself for possible equivalence negotiations?	There is no information regarding UK authorities preparing for the negotiation of an SPS equivalence agreement with a trade partner.
	Regulatory issues -What type of product regulation will the UK have in the event of a no-deal Brexit?	The UK has published many notes of guidance on its intentions in specific sectors in case of a withdrawal without a deal. Available notes can be found: https://www.gov.uk/government/collections/how-to-prepare-if-the-uk-leaves-the-eu-with-no-deal
	-What type of a system will the UK have for product conformity assessment and market surveillance?	As far as we are aware, no specific information is available on this issue. Please refer to www.gov.uk
	-What is the role of the UK/BSI in CEN and CENELEC in the future?	CEN and CENELEC agreed, at their General Assemblies of 23 November 2018, to apply a transition period from the withdrawal date until 31 December 2020, independent from the conclusion of an EU-UK Withdrawal Agreement, during which BSI will remain a full member. During the transition period, CEN-CENELEC will review BSI's status, also in light of developments with regard to the

		future relationship between the EU and the UK. Please see more at: https://www.cencenelec.eu/news/brief_news/Pages/TN-2018-083.aspx
	-Will the UK accept type examination certificates of EU notified bodies? What is the role of notified bodies in the UK in the future?	Regarding the EU rules, please refer to the “Brexit notices” on car type approval (8/2/18) and industrial products (10/1/18).
	Northern Ireland Border -The border between Northern Ireland and Ireland: Is it likely that the border crossings will be closed or suffer from considerable delays? For example, goods shipped to Belfast but destined to a customer in Ireland – how likely it is that they will not flow easily across the border and reach the customer? Also vice versa. Question concerns goods that should not be subject to customs duties/tariffs.	Please refer to the Irish Government: https://www.gov.ie/en/publication/a7ba02-brex-it-info/ and https://www.dfa.ie/brexit/ .
	Intellectual Property Rights -How will the EU’s industrial property rights be changed in the UK to national trademarks and designs? What actions are needed from the holder of rights?	The UK’s analysis of this area is provided in the following pages: https://www.gov.uk/guidance/intellectual-property-after-brexit pro
	Public procurement -In terms of public procurement, what happens with ongoing tenders?	Please refer to the guidance provided by the UK government: https://www.gov.uk/guidance/public-sector-procurement-after-brexit#how-this-will-affect-your-business-if-theres-no-deal
	Investment and Trade in services -The UK has indicated that it will ratify the Lugano convention. When will it be ratified?	As far as we are aware, such a ratification is currently not foreseen, but please refer to the UK government information: www.gov.uk .
	Taxation -VAT: what changes will occur, and what changes or actions are required from the European companies already established in the UK? Or providing services from the EU area?	Regarding the EU rules, please refer to the “Brexit notice” on VAT (11/9/18) and the guidance note: https://ec.europa.eu/info/sites/info/files/value-added-tax_en.pdf https://ec.europa.eu/taxation_customs/sites/taxation/files/guidelines-of-the-vat-committee-in-case-of-no-deal_en.pdf
	-Taxation in general: how will personal or company taxation change?	Please note that the EU competences in direct taxation are very limited. These matters are addressed by each Member State and

		<p>more details can be found on national webpages dedicated to Brexit: https://ec.europa.eu/info/brexit/brexit-preparedness/national-brexit-information-member-states_en The UK has published some elements here: https://www.gov.uk/guidance/changes-to-deduction-of-tax-on-interest-royalties-and-dividends-if-the-uk-leaves-the-eu-without-a-deal</p>
	State aid and competition policy -What kind of state aid policy will the UK follow in the future?	Please refer to the UK notice on this subject: https://www.gov.uk/government/publications/state-aid-if-theres-no-brexit-deal
	-What kind of competition policy will the UK follow in the future?	Please refer to the UK notice on this subject: https://www.gov.uk/government/publications/merger-review-and-anti-competitive-activity-if-theres-no-brexit-deal
	Citizens' rights	
	-When and how will the UK transfer all of the EU legislation into its national legislation? This concerns all sectors, but in particular financial services. Are new permits needed from companies already established in the UK? Or, from EU companies providing services from the EU area?	<p>The degree to which the UK will retain EU legislation in its domestic legal order is a complex area of UK law. A briefing paper by the House of Commons Library provides an analysis: https://researchbriefings.files.parliament.uk/documents/CBP-8375/CBP-8375.pdf</p> <p>As regards the cross-border provision of services if there is a withdrawal without a deal, the UK government has provided some guidance: https://www.gov.uk/government/publications/providing-services-including-those-of-a-qualified-professional-if-theres-no-brexit-deal/providing-services-including-those-of-a-qualified-professional-if-theres-no-brexit-deal</p>

6	-One of the principal problems of a “no-deal Brexit” will be the lack of protection of the GIs and trademarks of our exporters. Therefore, one of our principal concerns will be to safeguard GIs and trademarks for all our companies.	Regarding GIs, the UK has only provided a generic statement: https://www.gov.uk/guidance/protecting-food-and-drink-names-if-theres-no-brex-it-deal As a consequence of the United Kingdom’s withdrawal from the Union, Protected designations of origin, Protected geographical indications, Geographical indications and Traditional specialities guaranteed registered and protected in accordance with the aforementioned Union law might not be protected in the United Kingdom without interruption. As such, interested right holders should assess whether to seek alternative means of securing protection of the relevant geographical names in the United Kingdom, in accordance with United Kingdom law. . See our notice on Food law dated 20 March 2019: https://ec.europa.eu/info/sites/info/files/eu_food_law_en.pdf
	-A great number of other issues and problems will arise that we will need to share information on, such as customs and non-customs barriers.	On customs and related matters, including VAT, the Commission has already published a lot of materials, including: Notices to stakeholders: https://ec.europa.eu/info/brexit/brexit-preparedness/preparedness-notices_en#tradetaxud Guidances and guidelines: https://ec.europa.eu/taxation_customs/uk_withdrawal_en#heading_2 The UK has also included customs related matters in many of its notices published to date, with a comprehensive summary provided here: https://www.gov.uk/government/publications/trading-with-the-eu-if-theres-no-brex-it-deal/trading-with-the-eu-if-theres-no-brex-it-deal
	-Services is another area of particular concern, since a “no-deal Brexit” will create potentially serious problems for the EU27.	This is noted.
7	Air Traffic: - Are there any domestic rules or regulations on passenger rights issues (primarily flight cancellations and delays) in the UK? If not, would it be adopted and enforced after Brexit?	It is recalled that EU passenger rights apply to all EU carrier, and also third country carriers in inbound flights to the EU. More information is in the notices on travelling (13/11/18) https://ec.europa.eu/info/sites/info/files/file_import/travelling_en.pdf

		f and consumer protection/passenger rights (27/2/18) https://ec.europa.eu/info/sites/info/files/file_import/consumer_protection_and_passenger_rights_en.pdf .
	- Regarding UK Operating Licenses: would it be a national requirement for issuing UK Operating Licences that more than 50% of the air carrier company should be owned by British nationals or that British (or EU-) nationals should exercise effective control over the air carrier companies?	The UK government has stated its intentions in this area as follows: https://www.gov.uk/guidance/air-services-from-the-eu-to-the-uk-in-the-event-of-no-deal#ownership-and-control
	Qualifications: - Mutual recognition of qualifications: how will it be possible to continue the process of mutual recognition of qualifications between the UK and the Member States?	Regarding EU rules, please refer to the notice on professional qualifications (21/6/18) https://ec.europa.eu/info/sites/info/files/file_import/professional_qualifications_en.pdf .
	- Mobility barriers: Are there any plans on further agreements regarding the continuation, completion and funding of existing study mobility programmes. (Eg. Erasmus students) , including continuation of programs and grants already contracted or granted.	This is explained in the Factsheet “studying an volunteering in the UK in the event of a “no deal”: https://ec.europa.eu/info/sites/info/files/factsheet-studying-volunteering-no-deal_en.pdf
	VAT - What is the interim VAT tax measure (if any) regarding the goods that started their transport from the EU before Brexit, and arrive in the UK after? Would the goods be taxed twice?	Regarding the EU rules, please refer to the detailed “Brexit guidance note” on customs related matters (11/3/19) https://ec.europa.eu/info/sites/info/files/guidance-customs-procedures.pdf and to the “guidelines” issued by the VAT Committee (13/3/19) https://ec.europa.eu/taxation_customs/sites/taxation/files/guidelines-of-the-vat-committee-in-case-of-no-deal_en.pdf .
	Roaming charges - Are there any plans/proposed legislation to limit the mobile operator’s right to impose roaming charges for using mobile phones in the UK for business purposes or for consumer use?	For the UK government’s plans, please refer to the UK notice on this issue: https://www.gov.uk/government/publications/mobile-roaming-if-theres-no-brex-it-deal
	Recruitment services (EU nationals) - Are there any plan/proposed legislation on recruiting EU nationals for short term employment in the UK after Brexit? Is there any proposed interim measure concerning activity of	This will depend on the UK government. General statements have been made as follows: https://www.gov.uk/government/news/government-outlines-no-deal-arrangements-for-eu-citizens

	temporary EU recruits ordered before Brexit date to complete tasks after Brexit? Would such contracts remain void and binding after the exit?	
8	<p>Customs checks, procedures and tariffs</p> <p>While there has been a lot of information issued in relation to the customs checks, procedures and tariffs which will apply to EU exports in the event of a no deal Brexit, there remains however some divergence in terms of the messaging coming from UK Government Departments and agencies on these issue.</p> <p>There have at times been conflicting information (from a number of sources) pertaining to issues such as</p> <ul style="list-style-type: none"> •Documentary requirements •Customs declarations •Tariff payments •Time limits •Which actions, if any, need to be taken in advance of travel/transit 	We have no additional information on the implementation of UK announced contingency plans in case of no deal.
	There is a concern that a lack of clarity in terms of instruction could lead to incorrect actions being taken by staff at an operational level (in ports/ terminals) and that other operators (such as drivers) will not be clear about their obligations in the event of a no deal Brexit. Relatedly will instructions for the new UK customs procedures be made available in all EU languages?	<p>We have no information as to the translation of information provided by UK authorities.</p> <p>As to problems occurring on the ground in a no deal scenario, all authorities at European, national, local and infrastructures level are working closely to ensure coordination.</p>

	<p>Relatedly, much of the focus has been on the traditional entry points to the UK (Dover-Calais route), there has been less discussion concerning other entry points and their preparedness (in terms of infrastructure and planning) and whether or not the same rules apply regardless of entry point. Clarity is required in terms of office of transit facilities and whether or not these will be in place in the event the UK leaves in a no deal scenario, the provision of office of transit infrastructure by UK authorities will be important to allow for the smooth operation of Common Transit Convention procedures for Irish products using UK land bridge to access EU market. Specifically are there appropriate office of transit check in facilities at the ports of Holyhead, Liverpool, Fish guard and Pembroke?</p>	<p>There have been many discussions exclusively focused on the issue of transit in general, and the land bridge in particular. Information, from the EU side, is available here: https://ec.europa.eu/taxation_customs/sites/taxation/files/brexit-transit-business-scenarios-annex-1-no-deal_en.pdf And with more details: https://ec.europa.eu/info/sites/info/files/guidance-customs-procedures.pdf (subsection 8.1)</p>
	<p>More generally, it would be helpful to see details of what contingency plans are in place to address serious delays should they arise at UK ports and at the Eurotunnel. Many Irish businesses use the UK as a Land bridge, particularly for time sensitive goods.</p>	<p>On the EU side, the French customs authority has published guidance: http://www.douane.gouv.fr/Portals/0/fichiers/douane/brexit/brexit-customs-guidelines.pdf and an infographics http://www.douane.gouv.fr/articles/a16171-the-smart-border regarding what to expect at the EU side of the tunnel.</p>
	<p>Clarity is also required in relation to the redress options in the event a consignment of EU goods is blocked? Are there UKG officials who can be contacted to provide advice to operators in such a scenario?</p>	<p>We have no further details regarding the implementation of UK contingency action plans</p>
	<p>Transport- personal travel Notwithstanding queries in relation to the transit of goods, clarity would be welcomed in terms of “personal travel” and whether or not operators (including port staff, tour operators, bus drivers) are clear in terms of entry requirements to the UK, noting that in the event of a no deal Brexit, freedom of movement will cease to operate.</p>	<p>The UK has stated its plans for EU citizens arriving after withdrawal: https://www.gov.uk/government/news/government-outlines-no-deal-arrangements-for-eu-citizens</p>

	Placement of products on market Clarity in terms of what UK Gov constitutes a product “placed” on the market is required. Do products currently in storage constitute products “on the market”? Will the placement rules be uniform across all product ranges?	The information published by the UK government is available here: https://www.gov.uk/guidance/placing-manufactured-goods-on-the-uk-market-if-theres-no-brex-it-deal .
	Export health Certificates EU Member State authorities will require export health certification for UK exports of products of animal origin. UK Gov have introduced a new procedure/process for export health certification of these products which includes the approval of additional Official Veterinarians and the use of approved operatives/assistants to complete part of the certification process. UK Gov should provide EUMS with a list of Official Veterinarians who are approved to complete export health certificates.	It will be up to the UK government to do so.
	Food Labelling/Food Safety Health Marks There has been some issues with UK Gov’s proposed approach to using Food Safety Health Marks for products of animal origin specifically proposals to replace current health mark designation using ‘GB’ and ‘EC’ with ‘UK’. However the use of ‘UK’ is not currently provided for international standards so UK Gov needs to clarify what health markings will be used and legislated for UK products for export to EU.	Indeed, according to EU law, the SPS health mark of third country products has to bear the name of the third country or its ISO code, which would be, in the case of UK, “GB”.
	Chemical standards A list of the new UK certifying bodies and their remit should be made available.	Information made available by the UK’s Health and Safety Executive can be found here: http://www.hse.gov.uk/brexit/reach.htm

9	1) Brexit will cause some changes in VAT administration system. EU companies will therefore face a twofold prospect: either pays the VAT in their own countries and then request the refund once the goods have verifiably reached the UK, or to continue applying 0% VAT rate. In both cases, verification procedure will be put in place which will enable to track the goods from origin to destination. We want to know how this verification process will work, who will administer it, which documents will need to be furnished by the companies and through which channels.	Regarding the EU rules, please refer to the detailed “Brexit guidance note” on customs related matters (11/3/19) https://ec.europa.eu/info/sites/info/files/guidance-customs-procedures.pdf and to the “guidelines” issued by the VAT Committee (13/3/19) https://ec.europa.eu/taxation_customs/sites/taxation/files/guidelines-of-the-vat-committee-in-case-of-no-deal_en.pdf .
	2) In case of no-deal Brexit, the UK will either start applying standard WTO tariffs on imported goods or will create its own tariff structure in accordance with WTO rules. It has been rumoured in the press that the Government is intent on applying zero tariffs on most industrial and manufactured goods, but impose high tariffs on agricultural commodities. In particular, the Financial Times has been reporting that the UK will revert to EU external tariffs on beef and lamb, while implementing standard WTO tariffs on dairy products, processed pork and sugar. We wish to know what customs tariffs the UK will apply on imports of agricultural commodities, food products as well as manufactured and industrial goods (furniture, plastics, fertilizers, textiles). Where and when the UK customs tariff will be published.	Publication took place on 13 March: https://www.gov.uk/government/publications/temporary-rates-of-customs-duty-on-imports-after-eu-exit?utm_source=c5494e88-bc5d-4fe7-8271-d7a30ad0a315&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate
	3) There is an urgent need to learn detailed UK rules on export of services from the EU.	Such rules can only be established and published by the UK government. The UK has provided limited guidance on its intentions regarding the possibilities for EU companies to provide services cross-border: https://www.gov.uk/government/publications/providing-services-including-those-of-a-qualified-professional-if-theres-no-brexit-deal/providing-services-including-those-of-a-qualified-professional-if-theres-no-brexit-deal

	4) Is there any planning in terms of infrastructure development and procedures at the UK border to handle perishable goods?	We do not have details on the UK government's preparations regarding checks at the border.
	5) Is there any planning in terms of infrastructure development and procedures at the UK border to respond to the needs of the industry which is dependent on the just-in-time delivery?	Same as above.
	6) Will there be an awareness raising campaign by the UK embassies in the EU27 regarding trade related changes?	We do not have details regarding UK government's plans on its use of embassies in EU Member States.
	<p>7) Below please find one practical example from one of the directly affected companies: Question regarding Customs: what customs tariffs for our goods will apply? Would certificates of origin issued by our Chamber of Commerce be required to obtain lower tariff rates? We are working in cooperation with British company for over 20 years on industrial pipe heating for oil and gas, food and building construction industry. The company in Manchester produces the self-limiting, parallel constant wattage, long line heating cables for us. Our company produces prefabricated heating cables sections for construction and building, oil and gas, food and agriculture, DIY shops from those cables. A lot of products are unique and we can't change them, especially in field of high temperatures heating cables up to +250°C production. Brexit has already affected our production. Due to Brexit related unpredictability customers have been desperately trying to stock up. Orders from EU countries have significantly increased in February and March. It affected terms of production dramatically. After "Brexit" the customs fees, customs clearance time, customs duties will be changed, also delivery time and cost will increase. According to company's own calculations, it will increase:</p>	<p>The UK has published its intentions on customs tariffs: https://www.gov.uk/government/publications/temporary-rates-of-customs-duty-on-imports-after-eu-exit</p> <p>Regarding certificates of origin, as long as the EU and the UK do not have a preferential trade agreement, EU origin does not allow for preferential tariffs.</p> <p>As mentioned in the Communications of 19 July, 13 November and 19 December 2018, preparedness is a matter for all, in particular businesses who have the responsibility to make and implement operational decisions that might affect their current value chain and geographical organisation.</p>

	<p>Production cost 7-10%, Product cost 15 -18%, Delivery time 2 times, Customs Fee 10%, Transport cost 30%, Stock cost 30%.</p> <p>If that will indeed be the case, company will simply be forced to look for alternative suppliers elsewhere. That will negatively affect its competitiveness.</p>	
10	<p>Trade</p> <p>The UK has indicated that in no-deal scenario it would apply differentiated tariffs for agricultural products, including a specific and robust protections for farming (e.g. higher tariffs for sheep meat, beef, poultry, dairy, both milk and cheese; pig meat).</p> <p>We would like to receive a detailed presentation on the intended tariff regime and a confirmation from the UK that this new tariff regime will be fully compatible with the WTO framework and all tariffs, including the higher ones, will be applied to all countries as WTO MFN tariffs.</p>	<p>The UK has published its intentions here: https://www.gov.uk/government/publications/temporary-rates-of-customs-duty-on-imports-after-eu-exit</p>
	<p>Rules of origin and value chains</p> <p>How the UK intends to avoid disruption of EU supply-based value chains in the context of applying cumulative rules of origin?</p>	<p>The UK Government has published its intentions here: https://www.gov.uk/government/publications/the-customs-origin-of-chargeable-goods-eu-exit-regulations-2019 And here: https://www.gov.uk/government/publications/the-customs-tariff-preferential-trade-agreement-eu-exit-regulations-2019 Information about EU rules of origin in a no deal scenario can be found here: https://ec.europa.eu/info/sites/info/files/file_import/preferential_rules_of_origin_en.pdf</p>
	<p>What is the contingency planning besides stockpiling to ensure value chains in different sectors?</p>	<p>As mentioned in the Commission Communications of 19 July, 13 November and 19 December 2018, preparedness is a matter for all, in particular businesses who have the responsibility to make and implement operational decisions that might affect their current value chain and geographical organisation.</p>

	<p>Service provision The service provision within the EU Single Market is a highly structured area which is built on EU regulations among others providing a framework for administrative cooperation, data exchange, technical solutions, dispute settlement, etc. In a no-deal scenario the service provision would fall back to WTO GATT regime. We would like to receive a detailed explanation and clarifications on how this new service provision regime would be implemented. How the provision of cross-border services will be organized and provided (also in specific sectors, e.g. construction)? What kind of “barriers” and new administrative procedures EU service providers will encounter? If and how the provision of posting of workers will be continued?</p>	<p>The UK has provided limited guidance on its intentions regarding the possibilities for EU companies to provide services cross-border:</p> <p>https://www.gov.uk/government/publications/providing-services-including-those-of-a-qualified-professional-if-theres-no-brexit-deal/providing-services-including-those-of-a-qualified-professional-if-theres-no-brexit-deal</p>
	<p>Investment protection What will be the legal framework for ensuring investment protection in no-deal scenario?</p>	<p>Investment protection in the UK will be a matter of UK law. International provisions on investment protection might be part of a future relationship agreement between the EU and the UK.</p>
	<p>Data protection When the UK intends to publish further guidance and regulations on data protection regarding B2B B2C contracts? How the UK will ensure the compatibility of the standard clauses with the GDPR framework without EU adequacy decision in place in the case of no-deal scenario?</p>	<p>The UK has so far provided limited guidance: https://www.gov.uk/government/news/data-protection-and-brexit-is-your-organisation-prepared?utm_source=aee49dcd-76e2-4f0c-a06a-ada5763c4fc3&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate</p>
	<p>Farming subsidies According to the UK guidance on farm payments and funding from EU programmes in particular, we understand that for the local entrepreneurs and farmers the UK government will guarantee any funding secured via EU programmes until the end of 2020. Is this correct also for agriculture, livestock and general farm payments? In addition, in case of funding secured (approved) until the end of 2020, but with project implementation period, say, 2 years (exceeding 2020), would the UK government guarantee the full project/subsidy funding?</p>	<p>The UK’s statements on this are general: https://www.gov.uk/government/publications/farm-payments-if-theres-no-brexit-deal</p> <p>The guarantee will not be needed if the UK honours its commitment towards the Union’s budget for 2019. The Commission has proposed a Regulation that would allow for the normal execution of budget 2019 including eligibility of UK beneficiaries for that year: https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=COM:2019:0064:FIN</p>

11	<ul style="list-style-type: none"> • Overseas sellers need to register with HMRC. What is the UK's assessment of the progress in this area? What happens if somehow overseas sellers would not comply (in time)? 	We have no specific information on this.
	<ul style="list-style-type: none"> • Which efforts are made to make sure all companies are granted an EORI-number in time? Has it been a consideration to provide all registered companies with an EORI-number automatically (and explain them why they need one), instead of making them apply for one? 	<p>This does not appear to be an option according to the information published by the UK government:</p> <p>https://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu?utm_source=fadb37de-ed5-4652-a74b-15d2a5085956&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate</p>
	<ul style="list-style-type: none"> • We receive a lot of questions about the Transitional Simplified customs Procedures (TSPs). Some well-informed sources speak of rumours that the TSPs might be altered/not implemented as proposed. Any more detailed information about the exact functioning of TSPs and the precise requirements for businesses would be most welcome. Very specifically it would be useful to know how HMRC intends to collect revenue from traders that do not have a deferment or credit account with HMRC. 	We have no specific information on this.
	<ul style="list-style-type: none"> • When exporting from the UK to the EU through Ro-Ro ports, if there is no Permission to Proceed granted, the haulier in casu needs to take the goods to a Designated Export Point (DEP). Where are these DEP's? 	Designated Export Places (DEPs) are a national UK facilitation. The question can therefore only be answered by the UK authorities.
	<ul style="list-style-type: none"> • HMRC states in their technical note on "Moving goods to and from the EU through roll on roll off ports or the Channel Tunnel" that: "We may ask your haulier to show the master reference number or your EORI number to prove a declaration is in place." On what basis will these hauliers be asked? Will there be a risk-based system? When and where will they be asked to show the MRN or EORI number? 	We have no specific information in this regard.

	<ul style="list-style-type: none"> • The UK government has indicated that it will introduce a technology-based solution allowing VAT to be collected from overseas business selling parcel consignments valued up to £135 into the UK. Could you give any indication on when this will be ready, and how business could register for this? (the technical note states: the online service will be available for businesses to register in early 2019, prior to 29 March) 	<p>We have no specific information in this regard.</p>
	<ul style="list-style-type: none"> • When it comes to the requirements for markings and labelling of goods placed on the UK market, we understand that products that meet EU requirements can continue to be placed on the UK market without any need for reassessment or re-marking. The UK government states in the relevant technical notice that this will apply for a time-limited period. It would be useful to have an indication of the intended period, as for businesses it makes a significant difference if the exemption will be for 2 months or 2 years. 	<p>This depends on the United Kingdom and we have no specific information.</p>
	<ul style="list-style-type: none"> • The Business Secretary has announced that the UK import tariffs will be published only when a no deal is certain. It would be interesting to hear more about the related engagement with the different sectors in the UK. What are the plans regarding the current EU anti-dumping and subsidies duties? We understand the UK wants to stay aligned in this area, is that correct? 	<p>The UK has published its intentions as regards tariffs and external trade: https://www.gov.uk/government/publications/temporary-rates-of-customs-duty-on-imports-after-eu-exit</p> <p>Some explanations of the UK's plans on trade remedies can be found here: https://www.gov.uk/guidance/trade-remedies-investigating-dumped-or-subsidised-goods</p>
	<ul style="list-style-type: none"> • What are the UK's exact plans related to Intellectual Property (trade marks, models, plant breeders rights, geographical indications etc.) in the case of a no deal scenario? 	<p>Regarding GIs, the UK has only provided a generic statement: https://www.gov.uk/guidance/protecting-food-and-drink-names-if-theres-no-brexit-deal</p> <p>As a consequence of the United Kingdom's withdrawal from the Union, Protected designations of origin, Protected geographical indications, Geographical indications and Traditional specialities guaranteed registered and protected in accordance with the aforementioned Union law might not be protected in the United</p>

		<p>Kingdom without interruption. As such, interested right holders should assess whether to seek alternative means of securing protection of the relevant geographical names in the United Kingdom, in accordance with United Kingdom law.</p> <p>. See our notice on Food law dated 20 March 2019: https://ec.europa.eu/info/sites/info/files/eu_food_law_en.pdf</p>
12	<p>The National Statistics Institute carried out a survey to assess the concerns of our exporters. The sample used for this study was selected from the circa 2880 exporters to the UK, including companies with extreme exposure and others with minor exposure to the British market.</p> <p>The survey's results revealed that the main concerns of these companies are, by order of importance:</p> <ul style="list-style-type: none"> -Potential duty and customs constraints; -Exchange rates fluctuations; -Difficulties in accessing the British market; -Loss of market share; -Price variations. <p>Also in relation to this, our Trade and Investment Agency has been promoting various sectorial and multi-sector seminars (more than a dozen have been organized) targeted at the SMEs who export their products to the UK. The aim of these seminars is to provide - as far as possible - some insights into the possible outcomes of the Brexit negotiation, but also to listen to the companies' questions and understand what their primary apprehensions are.</p> <p>By way of example, here are some questions posed by the companies attending the seminar on the life science and pharmaceutical sectors in February. Although these are sector-specific questions, they are a reflection of broader concerns that coincide with the ones identified by INE in the survey mentioned above.</p>	<p>We welcome the preparations and reach-out exercises carried out by national authorities.</p>

	-In case of a hard-Brexit, what documentation, if any, will be required to clear medical devices and pharmaceutical products coming from the UK?	Regarding pharmaceuticals specifically, please refer to the “Brexit notice” on pharmaceuticals (1/2/19) https://ec.europa.eu/info/sites/info/files/medicinal_products_for_human_use-veterinary_medicinal_products_en.pdf and the detailed Q and A supplementing it (1/2/19) https://ec.europa.eu/info/sites/info/files/file_import/medicinal_products_for_human_and_veterinary_use-qa_en_0.pdf . Regarding medical devices, there are no specific importation rules. The usual rules for industrial products apply.
	-What additional costs will the importers of my products have to support after Brexit?	The UK has published its intentions as regards tariffs and external trade: https://www.gov.uk/government/publications/temporary-rates-of-customs-duty-on-imports-after-eu-exit
	-What could be the opportunities related pharmaceutical products clearance and consultancy?	The Commission cannot advise on business opportunities.
	-Concerns of our subsidiaries in the UK In this respect we refer to the survey carried out by the National Trade and Investment Agency Office in London to a group of our subsidiaries in the UK. The conclusion was that these companies have the same concerns as the exporters, only magnified, due to the former’s greater exposure to the UK market. The study revealed that these companies are more proactive in taking contingency plans into action.	Noted.
13	•What type of customs procedures and compliance requirements are expected for business with supply chains that are integrated within the EU?	For the Union’s side, we invite you to consult the information provided by the European Commission at https://ec.europa.eu/taxation_customs/uk_withdrawal_en The UK has published its own information pack: https://www.gov.uk/government/publications/trading-with-the-eu-if-theres-no-brexite-deal/trading-with-the-eu-if-theres-no-brexite-deal

	•What type of goods are in particular foreseen to be affected by delays?	Delays are possible across sectors. Each sector must assess its own exposure in case of delays, e.g. if additional checks are required and if the goods are perishable.
	•What kind of tariffs would be applied on import/export to the EU, sector by sector?	Regarding EU tariffs for imports into the EU of UK-originating goods, the <i>erga omnes</i> tariff applies, as set out and regularly updated in the TARIC database. A notice with additional information and references is available here: https://ec.europa.eu/info/sites/info/files/notice_to_stakeholders_brexit_customs_debt_final.pdf
	•What happens for trade in non-harmonized goods and the principle of mutual recognition?	The principle of mutual recognition is at the heart of the Single Market, as the historical alternative to common regulation. When the United Kingdom ceases to be a member of the European Union and its Single Market, the principle of mutual recognition ceases to apply to the United Kingdom.
	•What regulations will be in place for the transfer of personal data, including the servicing of cross-border contracts and payments?	Regarding transfers of personal data from the EU to the UK, please refer to the notice on personal data protection (9/1/18) https://ec.europa.eu/info/sites/info/files/file_import/data_protection_en.pdf .
14	Trade / Transport 1. How to proceed documents such as customs regulations, or forms for simplified procedure applications - the customs debt in community transit (across the EU 27) and importing goods from the UK into the customs territory of the EU 27?	<p>Depending on the customs procedure chosen, a customs debt on import is incurred through the placing under one of the customs procedures of non-Union goods liable to import duty. In particular, according to Article 77 UCC, a customs debt on import shall be incurred through the placing of non-Union goods liable to import duty under the customs procedure of release for free circulation in the Union.</p> <p>The customs debt is defined by Article 5(18) UCC as the obligation on a person to pay the amount of import or export duty which applies to specific goods under the customs legislation in force.</p> <p>The amount of import duty resulting from a customs debt is calculated on the basis of four main elements:</p>

		<ul style="list-style-type: none"> • The customs value of the goods, in case of <i>ad valorem</i> import duty, or specific quantities, in case of specific import duty, serving as taxable amount; • The tariff classification of the goods in the Combined Nomenclature laid down in Council Regulation (EEC) No 2658/87; • The non-preferential origin of the goods, for the application of non-preferential tariff measures (e.g. a GATT tariff quota or an anti-dumping duty); and/or the preferential origin of the goods, for the application of preferential tariff measures contained in agreements, concluded by the Union with certain third countries or territories (Free Trade Agreements), or adopted unilaterally by the Union in respect of certain third countries or territories (e.g. the Generalised Scheme of Preferences - GSP); and • The rates of import duty to apply to the taxable amount (customs value or quantity), which depend on the tariff classification of the goods and their origin.
	- How will the situation be dealt by / discussed with DG TAXUD?	The Commission has organised numerous technical experts seminars with the relevant national administrations, who are in charge of the implementation on the ground of the common Union Customs Code.
	- what will be the exact measures that will allow the business operators trading with the UK – to apply in time (before 30 March 2019?) for extending validity by the UK, as it becomes a third country (as the UK is still EU member, our financial administration is no table to request extending validity of the documents to include the UK when it leaves the EU, i.e. with extending of their validity to the UK as the third country – outside the EU)	National administrations are encouraged to process applications of businesses for relevant authorisations and status before the UK becomes a third country, so that the decision to grant such authorisation or status can be adopted and enforced swiftly as of withdrawal date.

	<p>2. The UK Government provides guidance on its website for the case of ‘no deal’ brexit – https://www.gov.uk/guidance/air-services-from-the-eu-to-the-uk-in-the-event-of-no-deal?utm_source=bec40d3a-71ae-4ab7-b356-fdb8b45a665e&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate where it states: ‘Consistent with the principle of reciprocity, member state airlines would be required to file their operational plans, programmes and schedules to the CAA for approval alongside their application for a foreign carrier permit.’</p> <p>The question is – how are the member states to deal with this situation i.e. should we send some letter with the schedule to the UK CAA or DoT if operated by an EU air carrier (e.g. Ryanair / Ireland) and the UK will send a letter if flights are to be operated by an UK air carrier (e.g. WizzAir UK) and we will confirm it? At the moment it is not clear how to confirm the schedules as the regulation is still not in force, the UK is still part of the EU and the bilateral agreements are not yet valid – so it looks a bit like a Catch-22 situation.</p>	<p>It is for operators to make the necessary arrangements to obtain permits and certificates for the routes between the UK and the rest of the EU. The necessary steps are clearly described on the website of the UK Civil Aviation Authority and on the web site of the European Aviation Safety Agency for the EU and UK stakeholders respectively (provided below). Where applicable, additional information can be obtained from Member State's Civil Aviation Authorities (e.g. with regard to national operating authorisations).</p> <p>https://info.caa.co.uk/eu-exit/</p> <p>https://www.easa.europa.eu/brexit</p> <p>The European Aviation Safety Agency has been accepting already early applications for a significant number of certificates. For certificates that cannot be issued before the UK becomes a third country, stakeholders must take all the necessary preparatory steps to obtain the certificates at the earliest possible moment after the withdrawal.</p> <p>As far as the Commission is aware, the process is well under way.</p>
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