

# Brexit: Preparing for the Future

Course book



...market leaders for business training



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## Course book

This document contains the text of the PowerPoint displays that are used during the presentation of the course

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## Contents

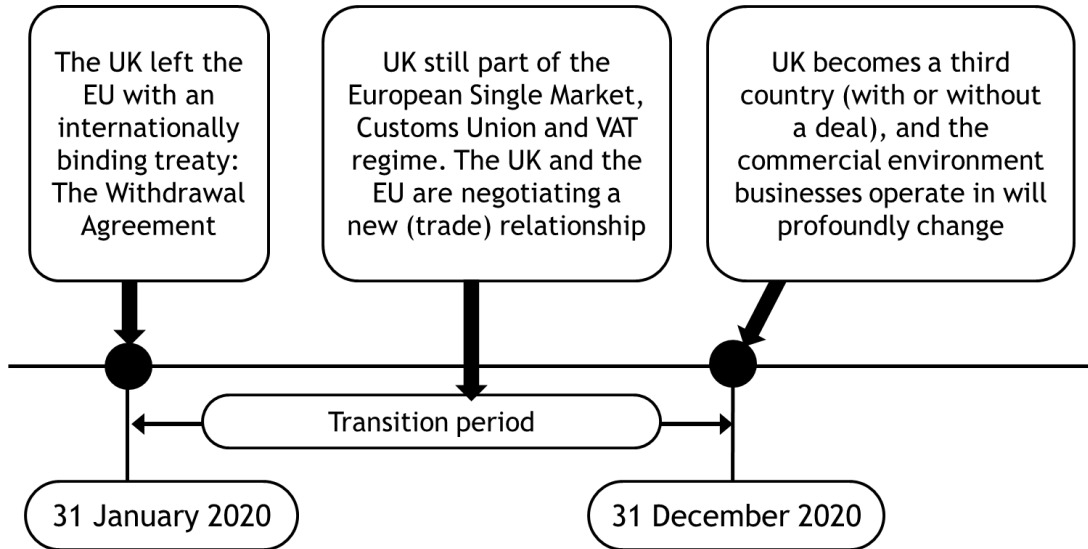
Session 1: A new EU-UK trade relationship.....	1
Session 2: Moving goods .....	7
Session 3: Services across borders .....	15
Session 4: Business motability .....	25
Session 5: Recruitment .....	27
Session 6: Other business issues .....	33
Session 7: Brexit issues in the manufacturing sector .....	40
Session 8: Finding information for you business .....	46
Session 9: Business risks and opportunities – Brexit SWOT .....	49
Appendix 1 – UK Brexit Guidance .....	50
Appendix 2 – EU Brexit Notice.....	54
Appendix 3 – Glossary.....	57
Appendix 4: Government, EU and International Brexit sources.....	64

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## Session 1: A new EU-UK trade relationship

### A new EU-UK trade relationship

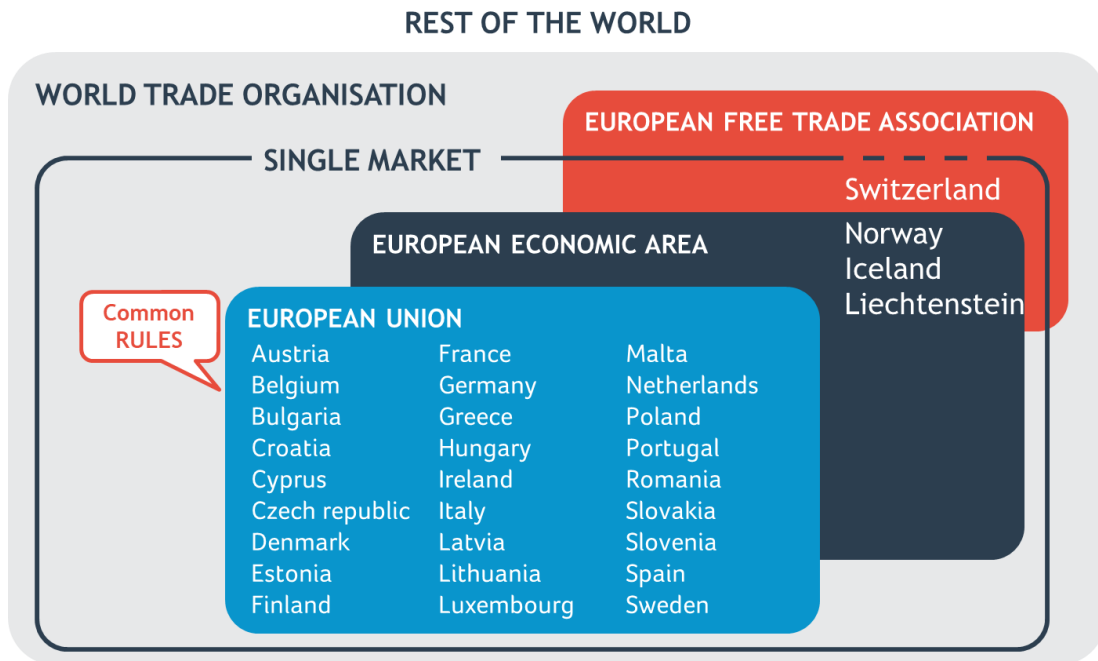


### Definitions

<b>European Single Market</b> EU27 + European Economic Area (EEA) + Switzerland	<b>UK Internal Market</b> Great Britain (GB) and Northern Ireland (NI)	<b>Great Britain</b> England, Scotland, Wales
<b>Island of Ireland</b> Republic of Ireland (ROI) and Northern Ireland	<b>Rest of the World (ROW)</b> Countries other than UK or EU countries	<b>Third Country</b> A country outside the EU



## The European Single Market



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### What does third country status mean?

- A third country is outside an internal market
- Leaving the European Single Market and becoming a third country has consequences for the legal basis of doing business...
  - Selling to the EU - Official export with customs
  - Importing from the EU - Official import with customs
  - Mobility of people - National immigration laws apply
  - Selling services - Different (local) requirements / discrimination

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## The UK's third country status in 2021

- UK and EU businesses will trade with each other on a third country basis, the same as other countries that are outside the EU
- By default trade is conducted under World Trade Organisation terms
- Some third countries have a Free Trade Agreement (FTA) with the EU
- FTAs take the edges off trading as a third country
- An EU-UK FTA is not a full replacement of current market access levels to the EU and UK internal markets

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## Preparing for third country status when trading with the EU

*You need to understand...*

- How businesses from other third countries trade with the EU
- How EU rules apply to businesses from outside the EU
- National rules in the EU Member States
- World Trade Organisation rules / Free Trade Agreements
- Your partners in the supply chain

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## Potential costs and risks for businesses

- Customs process
- Delays at the border
- Variations in product rules and standards
- State aid rules
- Extra local or EU requirements for UK companies in the EU
- Lawful discrimination for services providers
- Non-recognition of licences and professional qualifications

*However, there is opportunity in change*

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## Negotiations

Negotiations are based on the Political Declaration annexed to the Withdrawal Agreement with two main areas of cooperation:

- Economic partnership - EU-UK Free Trade Agreement
- Security partnership - ongoing negotiations for various deals e.g. a Security of Information Agreement

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## Negotiations: What's next?

23 November deadline for EU and UK negotiators to agree deal

- Approval by UK Government and by the EU Member States
- Approval by the UK Parliament
- Approval by the European Parliament

1 January 2021 **The UK becomes a third country**

- A Free Trade Agreement with the EU to enter into force
- The Ireland / Northern Ireland Protocol comes into effect

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## Is the new relationship final?

- Yes...
  - The trade partnership will be an international treaty
- But...
  - The EU-UK economic relationship is more comprehensive than the prospective deal is covering, and future additions are expected
- Also...
  - The Security partnership requires negotiation of defence topics and police cooperation
  - There are around 800 international agreements that the EU concluded; many would need a UK-EU equivalent

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## Action points

- Start thinking about your company's status as a business from a third country trading with the EU
  - How is your route to market potentially going to be affected?
  - Do you have enough information/capacity to deal with this?
- Reach out to your suppliers
  - Have they prepared
  - If so, how?
  - What happens if your suppliers are not ready?
- Monitor the developments in the EU-UK relationship as they may impact on your business directly!
- Engage with business support services, forums or trade bodies for reliable and up-to-date information

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## **Session 2: Moving goods**

### **In this session...**

- Trading goods with the EU as a business from a third country
- Trade regimes
- Technical barriers

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### **Trading with the EU as a business from a third country**

- Selling to EU = export
- Buying from the EU = import

#### ***What does this mean?***

- Customs process & security documents - *Deal and no-deal*
- Taxes – *Deal and no-deal*
- Duties, quota and excise rules – No-deal

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## **Current trade regimes in the United Kingdom**

- EU (originated) law
  - Intra-UK trade
  - Trade with EU
- EU international trade framework
  - EU Free Trade Agreements and EU Common Customs Tariff (WTO GATT schedule)
    - Trade with the ROW<>UK

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## **Trade regimes in the United Kingdom *from 2021***

- UK law
  - Covering UK Internal Market
    - Trade within the UK
- Ireland/Northern Ireland Protocol
  - Straddling EU and UK internal markets
    - GB<>NI
    - NI<>IE
    - ROW<>NI
- UK international trade regime
  - UK's external trade market
    - ROW<>UK (including the EU-UK deal)

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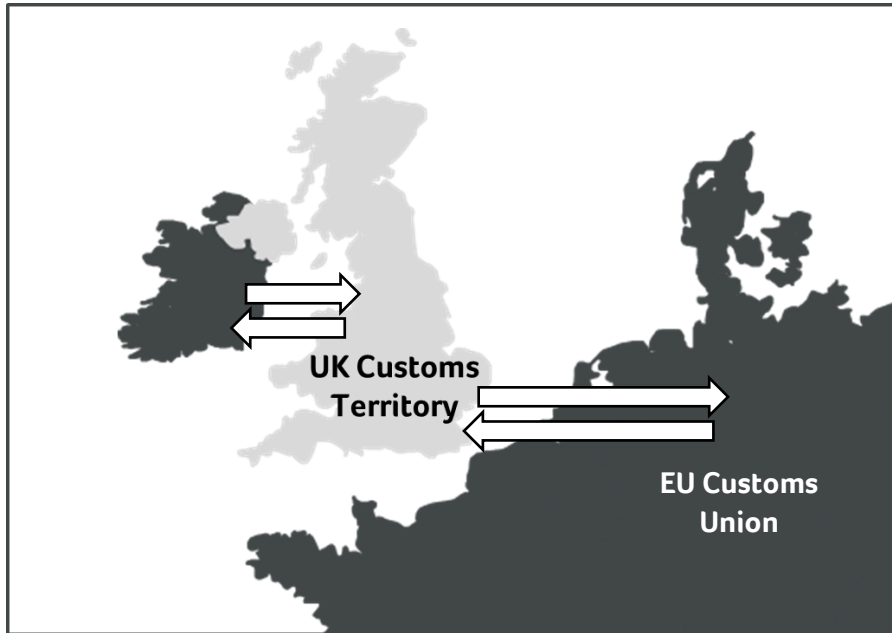
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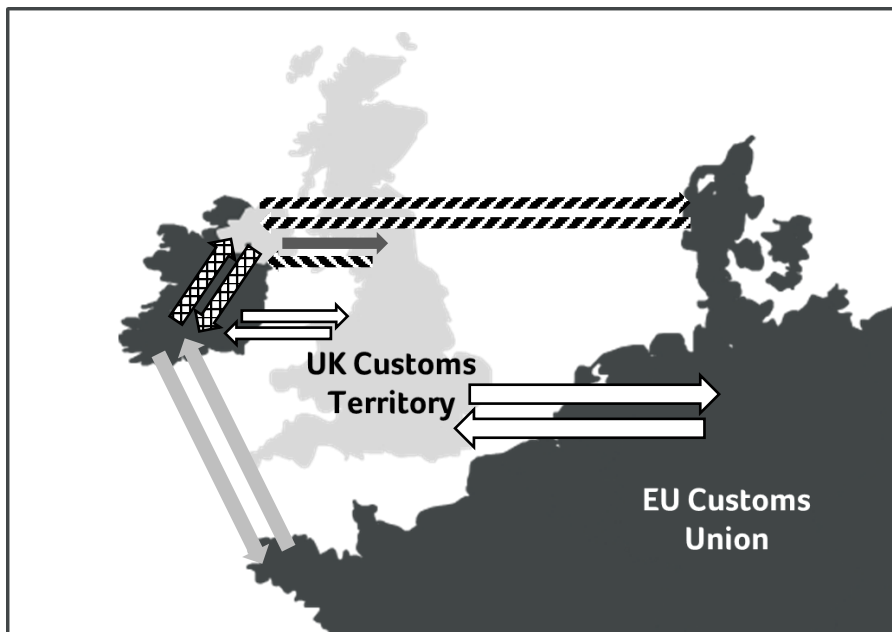
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### Trade rules for shipping and receiving goods from 2021 *EU to GB and vice versa*



→ EU-UK-FTA

### *Isle of Ireland*



- NI protocol
- EU
- UK
- Co-existing
- EU-UK-FTA
- Co-existing

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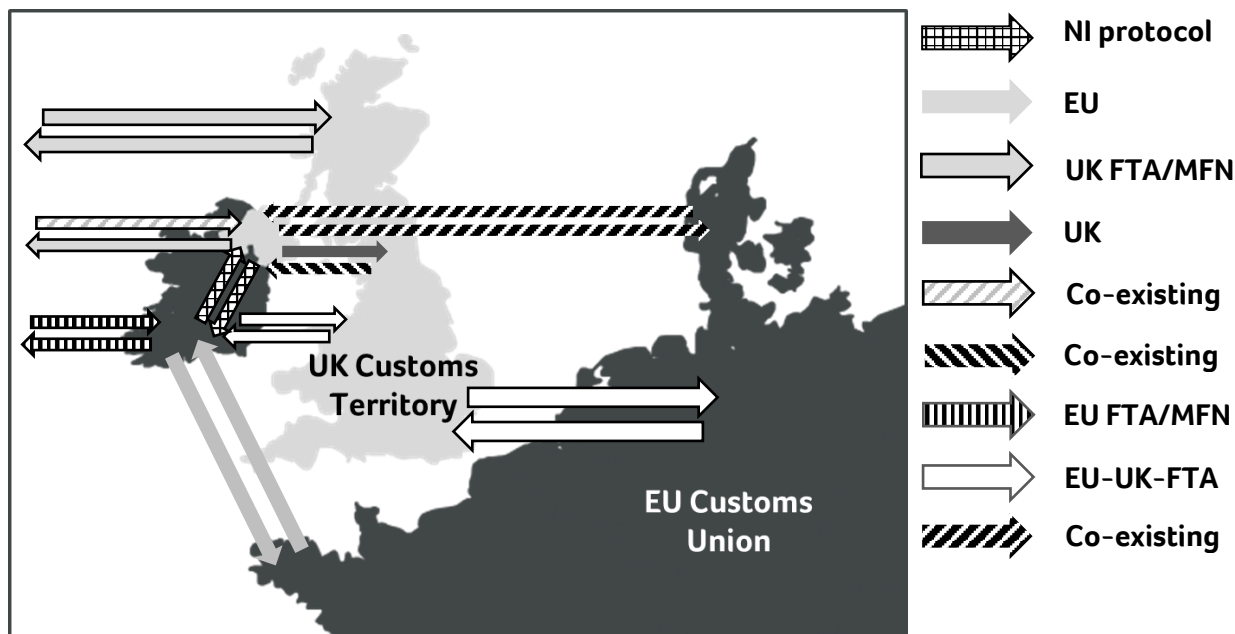
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*The schematic arrows in these diagrams do not point to specific geographical locations*

## Trade rules for shipping and receiving goods from 2021 *Rest of the world*



*The schematic arrows in these diagrams do not point to specific geographical locations*

### What to look out for in trade regimes?

- UK Internal Market
  - Different rules through devolved competences
- Free Trade Agreements
  - Lower, or no tariffs and quota
  - Preferential Rules Of Origin
  - Trade facilitation measures
  - Equivalence of standards
- Ireland/Northern Ireland Protocol
  - Definition of when a good moves on to Ireland or Great Britain via Northern Ireland
- WTO GATT schedules
  - Tariff schedules (e.g. the UK Global Tariff)
  - Rules Of Origin
  - Trade facilitation measures



## The new border with the EU in 2021

- Trade of goods with EU will be similar to current treatment with the rest of the world (ROW)
- **Exports** - full border controls immediately for goods moving from GB to EU from 1 January 2021
- **Imports** - full border controls on goods moving from EU to GB implemented in **3 stages** up until July 2021
- Separate rules for goods moving from GB to Northern Ireland

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## Exporting goods to the EU from 1 January 2021

- All goods leaving the UK become exports and you will need to make customs declarations
- Normal procedure is to submit full export declaration
  - Details goods in shipment
- If authorised you can use simplified procedures
- If not making full export declaration, you must submit S&S declaration - Exit Summary declaration (EXS)
  - Useful for perishable goods

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## Import procedures available from 1 January 2021

The main options for importing are...

- **Deferred Declarations**
  - Available between 1 January – 30 June 2021 - for standard goods under stage 1
- **Standard import procedures**
  - Full customs declaration
- **Simplified Declaration** procedures
  - For some controlled goods to reduce processing requirements
- **Transit** arrangements
  - Moving goods through multiple territories

## Northern Ireland Protocol - Overview

- 📍 Goods from NI to EU (including Ireland) – unaffected
- 📍 Goods from NI to GB – unaffected
- 📍 Goods from GB to NI – minimal changes
- 📍 Trade in goods with ROW – NI benefits from UK FTAs
- 📍 Goods from GB to NI via Ireland using Transit – subject to specified processes





## Key planning points...

- Review existing contract terms
  - Incoterms important to establish responsibility for customs procedures
- Review existing trade agreements to determine what contracts are affected by the changes
- Review/check existing authorisations and relationships with intermediaries
- Consider internal resources and any training needs
  - Staff
  - IT/systems
  - Are grants available?

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## Technical barriers

- What are the rules surrounding a product?
- Are standards mutually recognised?
- Can I get a conformity assessment for the EU market?
- What information goes on the labels of my products?
- Do I need an importer of record?
- Does my product require a responsible person in the EU?
- Do I need a licence to sell my goods?

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### **Action points**

- Check if you are prepared for customs processes
- In addition to the customs process for standard goods, check if there are restrictions or barriers to the movement of your goods between Great Britain and the EU
- If moving goods between Great Britain and the EU involves a global supply chain or Northern Ireland, are you aware of the different jurisdictions/trade regimes that apply?

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## **Session 3: Services across borders**

### **In this session**

- Providing services in the EU as a business from a third country
- Trade regimes and services provision
- GATS in a nutshell

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### **Providing services in the EU as a business from a third country**

*The services sector and Brexit, will anything change?*

- Your legal status as a services provider from the UK will be different in the EU
- There can be different EU and local requirements
- Your business can be discriminated against (if activity not covered by international rules)
- You could be at risk of litigation

*This is why...*

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## Home country logic

The European Single Market allows for free movement of services as it is regulated according to “Home country logic”...

- Each business is treated as a local business and can freely provide services throughout the Single Market
- EU rules ensure non-discrimination and mutual recognition:
  - Services-specific horizontal rules *e.g. Services Directive, MRPQ Directive, e-Commerce Directive, Posting of Workers Directive*
  - Profession-specific rules *e.g. lawyers, statutory auditors*
  - Sector-specific policies *e.g. financial services, telecommunications services, transport services*
  - Wider horizontal rules *e.g. consumer protection, VAT*

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## Host country logic

For services providers from third countries there is no free provision of services and “Host country logic” applies

- UK businesses that don’t have an establishment in the EU to comply fully with **host country rules**
  - e.g. local employment, immigration, business legislation and sectoral of the country they provide their services in
- UK businesses not established in the EU can be **lawfully discriminated** against on the basis of their nationality - where GATS rules allow

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## Host country logic examples

- Non-recognition of professional qualifications
- Establishing/owning a company in the EU will have different rules
- Residency or nationality requirements
- Insurance requirements
- Employment legislation
- Joint partnership limitations
- Economic needs test
- Double social security contributions

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## Services across borders

- Being outside the European Single Market for Services means no freedom to provide services, but what is coming in its place?
- As for goods, you have to look at the different trade regimes and what they mean for services provision from the United Kingdom in 2021

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## **Current trade regimes in the United Kingdom**

- EU law + local laws (EU services market not fully integrated)
  - Intra-UK trade
  - Trade with EU
- EU international trade regime
  - EU FTAs and EU GATS schedules
    - Trade with the Rest of the World from UK

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## **Trade regimes in the United Kingdom *from 2021***

- UK law (UK Internal Market)
  - Trade within the UK
- UK international trade regime
  - UK GATS schedule and UK FTAs (including the EU-UK deal)
    - Services trade Rest of the World <> UK

*NB: The Ireland / Northern Ireland Protocol does not apply to services trade and could result in dual trade regimes applying to goods-services transactions*

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## What to look out for...

- UK Internal Market
  - Different rules through devolved competences
- Free Trade Agreements
  - Preferential access to certain sectors e.g. financial sector or procurement
  - Allowed business activities
  - Investment rules
  - Mutual recognition
  - Mobility issues
- WTO GATS schedules
  - Most Favoured Nation access for services sectors and investors

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## The General Agreement on Trade in Services (GATS)

Four modes of supply covering 160 services sectors

- Mode 1 - Cross-border supply
  - Only the service crosses the border e.g. banking, telecenters
- Mode 2 - Consumption abroad
  - Consumer travels abroad e.g. tourist or patient
- Mode 3 - Commercial presence
  - Establishment of a subsidiary/ branch e.g. investments abroad
- Mode 4 - Movement of natural persons
  - Temporary presence of natural persons supplying a service
  - Business travel e.g. independent professionals, business services sellers, contractual services suppliers, intra-corporate transferees, graduate trainees, business visitors

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## **GATS – generable obligations**

- Applicable to all WTO Members
- Most Favoured Nation treatment (MFN)
  - A WTO country will treat services providers from all other countries equally
  - Applies to all country-specific commitments (see below)
  - Over-ruled by a FTA if it covers all modes of supply and all major sectors
- Transparency requirement
  - Publish every measure and in a timely way

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## **GATS – market-access commitments**

- Specify the level of market access to defined sectors in a country’s “Schedule of Commitments”
- National Treatment
  - Treat foreign companies the same as domestic businesses in a particular sector
- Limitations on Market Access
  - E.g if the number of licences is limited
- Limitations on National Treatment
  - E.g if the number of licences is different for foreign companies than for domestic companies
- NB: The “host-country-principle” applies unless countries agree otherwise in certain areas

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## GATS – example from the EU’s schedule - GATS/SC/157

GATS/SC/157

- 32 -

Modes of supply:	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
<p>b) Auditing services<sup>26 27</sup> (CPC 86211 and 86212 other than accounting services)</p>	<p>MT: Unbound</p> <p>CSS</p> <p>All Member States except AT, DE, LU, NL, UK, SE: Unbound</p> <p>AT, DE, LU, NL, UK, SE: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>AT, DE, NL, UK, SE: University degree and professional qualifications and three years' experience in the sector.</p> <p>AT: Examination before the Austrian professional body. The employer must be member of the relevant professional body in the home country where such body exists.</p> <p>DE: Unbound for activities reserved by law in the "Wirtschaftsprüfer".</p> <p>1) All Member States except AT, CZ, EE, LV, LT, PL, SE and SK: Unbound</p> <p>AT, CZ, EE, LV, PL, SK: None.</p> <p>LT: None except that auditor's report must be prepared in conjunction with an auditor accredited to practice in Lithuania</p> <p>SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Swedish exam, work experience and residency are required for approval.</p>	<p>CSS</p> <p>All Member States except CY, CZ, HU, LT, LV, MT, PL, SK, SI: Unbound except as indicated in the horizontal section</p> <p>CY, CZ, HU, LT, MT, PL, SK, SI: Unbound</p> <p>LV: None</p> <p>1) All Member States except AT, CY, CZ, EE, HU, LV, LT, PL, SE and SK: Unbound</p> <p>AT: No representation before competent authorities; no audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.)</p> <p>CY, CZ, EE, HU, LV, PL, SK: None</p> <p>LT: None except that auditor's report must be prepared in conjunction with an auditor accredited to practice in Lithuania</p> <p>SE: Residency and Swedish exam required<sup>28</sup></p>		

<sup>26</sup> Explanatory note for Member States of EC-12: Given the fact that commercial presence is required to exercise any auditing activity, the cross-border mode is unbound. Only established statutory auditors can be approved by the national professional bodies. Approval is a necessary pre-condition to exercising the activity.

<sup>27</sup> According to Slovene Law, auditing services are a matter of firms, not natural persons

<sup>28</sup> Foreign exams and experience giving equivalent competence are recognized.



## Goods in the Political Declaration

	<b>Goods</b>	<b>Services</b>
Regulation	Mostly 2 sets of rules: UK market and EU market	30+ local rules (and variables: Type of service, place and means of supply)
Legality of product	Border controls on goods prevent a product from being illegal on the EU market	A service can be deemed illegal in situ, maybe years after starting providing the service
Removing barriers through trade deals	Priority for negotiating teams and relatively “straightforward”	Limited provisions (but likely above GATS level)

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## Services and goods

- The different character of negotiating services in trade deals is likely to translate in more restricted market access than for goods
- However, the goods sector will also be impacted by the level of market access of the services sector
- Services are ancillary to many goods and ‘servitisation’ of the economy is increasingly common
  - E.g. lease with maintenance contract rather than buy and own

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## Services and GATS

- GATS+, Canada+ ...  
Can an EU-UK trade deal go further?
- EU-UK ambition to go beyond GATS commitments in the following sectors:
  - Professional and business services
  - Telecoms
  - Postal services
  - Distribution services
  - Environmental services
  - Financial services

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- But GATS rules will be the basis for trade for many sectors
  - Some horizontal issues may improve on GATS
  - For example, recognition of professional qualifications and mobility for business purposes
- Going beyond GATS but not CETA ...
  - Any new benefit has to be granted to all other EU FTA parties (except for mobility arrangements)

**The basis of EU-UK trade in services will be GATS and possibly CETA rules but are unlikely to go beyond that**

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## Action points

- Find out if your activity is covered by any chapter on Services in an EU-UK trade agreement
- Find out if your activity is covered by the EU's WTO GATS schedule
- Check if your professional qualifications and licences are recognised in each EU country you do business in
- Check other local rules that may apply to your activity
- Find out if you need an EU representative for your activities

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## **Session 4: Business motability**

### **UK-EU business travel to the EU in 2021**

- Freedom of movement ends for UK nationals
- Instead, visa-free travel for business and leisure purposes
  - 90 days in any 180 day period
- However, restrictions on paid activity
  - This might attract local employment laws or even the need for a visa
  - Check with destination country

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### **How will sending staff abroad change from 2021?**

- Local employment laws and immigration laws will apply - check with destination country
- Potentially double social security and tax payments - depends on bilateral treaties
- Possibilities for stays longer than 90 days:
  - Apply for Single Permit
  - Apply for EU Blue Card
  - Apply for residency under local immigration rules
  - Apply for (Pre-) Settled Status (under the Withdrawal Agreement) if arriving before 31 December 2020

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## Trade regimes and business mobility

- GATS
  - Intra-corporate transferees - Managers and specialists can stay for 3 years
- The EU and UK to negotiate a mobility arrangement
  - Intra-corporate transferees to include trainee employees (1 year) in addition to managers and specialists (3 years)
  - Investors can stay for 1 year
  - A list of 11 allowed activities for short-term business visitors
    - E.g. purchase, sales, installation, maintenance, training, market research
  - Contractual service suppliers and independent professionals (high-level qualifications) in defined sectors can stay for 6-12 months, with conditions

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## Action points

- Find out if your activity qualifies as “work” in the country of your client
- If so, which immigration rules will apply (UK nationals) and which employment rules will apply (EU and UK nationals)?
- Can you use local freelancers or employees in local group companies?

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## **Session 5: Recruitment**

### **In this session...**

- Points-based immigration
- EU Settlement Scheme

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### **What does the *current* immigration system look like?**

#### **Points-based immigration**

- Immigrants from the EU coming to the UK before 31 Dec 2020
  - Free movement and establishment
- Immigrants from outside the EU
  - Tier 1: General (not in use)
  - Tier 1: Post Study Work (not in use)
  - Tier 1: Entrepreneur, Graduate Entrepreneur, Investor, Exceptional Talent
  - Tier 2: Skilled workers
  - Tier 3: Low-skilled workers (never used)
  - Tier 4: Student visas
  - Tier 5: Temporary workers

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## Immigration in 2021...

- From 2021 all immigrants coming to the UK to work or study need to apply for visa under the Immigration and Social Security Co-ordination (EU Withdrawal) Act
- The new points-based system allocates points for:
  - Qualifications
  - Expected earnings
  - English language skills
  - Job offer by approved sponsor
  - Shortage occupations

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## The skilled workers route (1)

- Under the points-based system will be broader - it will include from A-level /RQF3
- Minimum 70 points needed to come to the UK
  - Applicant to demonstrate they have job offer from approved sponsor (20)
  - At the required skill level (20)
  - Applicant to speak English (10)
  - General salary threshold of £25,600 (20)
- Salary is tradable against points for a job in a shortage occupation or for a relevant PhD
- Minimum 'tradable salary' of £20,480

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## The new skilled workers route (2)

- No cap on numbers
- No labour market test e.g. through advertising locally first
- Bring dependents - which are allowed to work
- Migrant needs permission before starting work
- Criminal record check
- Look out for...
  - Details of the point-based system
  - List of shortage occupations

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- Costs
  - Apply for a sponsorship licence with the UK Border Agency and assume responsibilities
  - Pay Immigration Skills Surcharge (estimated £364-1,000)
  - Salary requirements
  - Migrants pay an Immigration Health Surcharge (estimated £400) and pay for their visa (estimated £600-700)
  - 8 weeks before a successful applicant can start working
- Risks
  - Employers carry out right-to-work checks and can be fined if employing illegal migrants
  - Skilled workers can switch between employers (lose investment)

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## Higher-skilled workers

- Global talent route
  - E.g. scientists, researchers, mathematicians, specialists
  - Endorsement by a competent body
  - No caps
- Unsponsored highly-skilled workers route - to be explored
  - Parameters: Academic qualifications, age, work experience
  - Capped

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## Lower-skilled workers

- No immigration route
- But dependents of skilled immigrants can do low-skilled work
- 10,000 new places for seasonal workers in agriculture
- Youth mobility arrangements with several countries - 20,000 places

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## The EU Settlement Scheme

### *Eligible?*

- EU, EEA or Swiss citizens living in the UK
    - Their spouse, civil partner or unmarried partner, children, grandchildren, great grandchildren
    - Their dependent adult child, parents, grandparents great grandparents
  - Settled Status: Living 5 years in the UK
  - Pre-settled status: Living less than 5 years in the UK and **having arrived before 31 December 2020**
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## The EU Settlement Scheme - application

- Apply online, free of charge, with the following
    - Mobile phone to take selfie and scan chip in passport
    - Passport
    - Proof of continuous residence (National Insurance number)
  - Criminality check
  - Status confirmation by email
  - They lose their Settled Status if they leave the UK for 5 consecutive years or for 2 years (Pre-Settled Status)
  - They can prove their status online to someone else with their passport
  - **Deadline 30 June 2021**
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## The EU Settlement Scheme - rights

- Work in the UK
- Use the NHS
- Enroll in education or continue studying
- Access public funds such as benefits and pensions, if you're eligible for them
- Travel in and out of the UK

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## Action points

- Ensure that employees that arrived in the UK before 31 December are aware of the possibility to apply for (pre-) Settled Status before 30 June 2021
- Anticipate the time and costs of sponsorship for recruitment of every new UK-based employee from outside the UK

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## **Session 6: Other business issues**

### **In this session...**

- General Data Protection Regulation (GDPR)
- Intellectual Property Rights
- Procurement
- Research and Development
- Consumer Rights

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### **General Data Protection Regulation (GDPR)**

- GDPR will remain UK law in 2021 and the ICO its regulator
- However...
  - The UK will be outside the EU’s enforcement system from 2021
  - The EU will assess if the UK’s standards provide an adequate level of protection for data of EU residents
  - This is called an “**adequacy decision**” and regards personal data flowing from the EU to the UK
  - If there is a positive adequacy decision, you don’t have to do anything extra, just keep complying with GDPR
  - The Government will not restrict transfer of personal data of UK citizens to the EU

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## What if there is no adequacy decision?

If there is **no adequacy decision** by December 2020, businesses will have to take measures in order to legally receive data from the EU

- If you receive data from a processor or a controller in the EU:
  - Build a contract with **Standard Contractual Clauses** - check the tool on the ICO website to determine which set you need
  - ICO website
- If you sell goods or services in the EU
  - You need a **GDPR representative** in the EU
- If you are part of a multinational group
  - Adopt their binding corporate rules

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## Intellectual Property Rights

- Copyright
  - Not much change after Brexit as international framework governs copyright
  - Some cross-border arrangements unique to the EU, e.g. in broadcasting, data base rights
- Trade marks and designs
  - Existing EU Trade marks and Designs will automatically be treated as a UK Trade marks and Designs
  - New UKTMs and Designs will be generated for free, while keeping your EUTMs and Designs
  - When due for renewal, file registrations for both the EU and the UK TMs and Designs

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## Patents

- No change as patents are issued by the UK Intellectual Property Office (UKIPO) and the European Patent Office (EPO) - not an EU institution

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## Domestic public procurement

- Tenders for domestic contracts remain the same
- Obligation of public buyers to publish in...
  - Contracts Finder
  - MOD Defence Contracts Online
  - Public Contracts Scotland
  - Sell2Wales
  - eTendersNI
- However, Tenders Electronic Daily (TED) will be replaced by a UK e-notification service for UK tenders: Find a Tender
  - Link active from 2021, same login as Contracts Finder

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## EU public procurement

UK is a third country with regard to EU tenders - this will mean:

- If a submission contains services of third countries for more than 50% of the value of the contract in the water, energy, transport, postal services sector, it will not be considered
- Access to public defence and security contracts for third countries will be the discretion of the Member States
- UK security clearances don't have to be recognised by the Member States
- The WTO Government Procurement Agreement will apply to accessing the EU market

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## WTO public procurement

The Government Procurement Agreement (GPA)

- Access for UK companies to public tenders for certain goods, services or construction services exceeding a certain value
- GPA members have their own schedules which define procurement activities covered
- UK accepted as a GPA member with its schedule published from 2021

***The EU-UK agreement on procurement is intended to go beyond the WTO GPA***

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## Research and Development

### Access to EU funds

- New relationship with over 400 EU funding streams
- The Government has guaranteed payment for projects approved for the period 2014-2020 **for the duration of the project**
- The UK and the EU set to conclude an agreement for the UK to participate in EU programmes such as Horizon Europe or in educational programmes

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The following will be negotiated:

- The balance between contributions and benefits
- The conditions of participation
  - The financial contributions to individual programmes and administrative costs
  - Protection of the EU's financial interests
  - On-the-spot checks
- Which parts of the programmes the UK will have access to
- The use and generation of classified information in (research) projects e.g. data used from nuclear research
- The extent to which access to data is open

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## Research and Development

- Contradictions expected with regard to a potential EU-UK Security of Information Agreement and EU-UK Science and Innovation Cooperation Accord
- Both parties want UK participation in EU science, innovation, cultural and educational programmes but with reservations on sensitive data

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## Consumer rights

- Consumer rights generally will stay the same if consumer rules don't diverge
- Although consumer legislation is rather harmonised, sellers should check the consumer rules of the country their customer is in
  - E.g. How to refund an EU customer under 'host country' consumer rules
- Sellers should keep providing Alternative Dispute Resolution options
  - But references to the EU Online Dispute Resolution platform should be removed

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- Retailers responsible for accuracy of labels on footwear and textiles
- Manufacturing agents for footwear to be based in the UK
- Applying for a new textile name or manufacturing tolerance will be different

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## Action points

In the process of gauging impact of leaving the European Single Market on your core activities, think about other aspects around the manufacturing and sale of your products...

- Data protection
- Consumer rights
- Trade marks
- Procurement

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## **Session 7: Brexit issues in the manufacturing sector**

### **In this session...**

- Supply chain
- Manufacturing for the EU market
  - EU-based operators
  - Certification
  - Placing on the EU market before transition

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### **Travel through supply chain**

- Identify direct and indirect links with the European Single Market
- Which borders do products and services cross?
- List issues
- Find information
- Decide on a strategy
- Planning and execution

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## The 'Blue Guide'

- The 'Blue Guide' is an EU publication on the implementation of EU product rules
- In it you can find
  - Performance requirements
  - Objectives to be attained
  - How to meet safety, environmental and health protection standards
  - The best conformity assessment procedure for your product

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## Why is this important?

- The UK's new relationship with the EU also means a new relationship with EU product rules
- EU product legislation can have a different effect on manufacturers from third countries
- You may need to create a product for the EU and the UK market

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## EU-based operators

- You will need an **economic operator** to place products on the EU market
- This can be an importer, manufacturer, distributor or an authorised representative
- They...
  - Verify product compliance
  - Have their address on the product label
  - Have to be based in the EU

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## EU-based responsible person

- Some EU rules require an EU-based **responsible person** to...
  - Ensure product compliance
  - Be the contact person for surveillance authorities
- In some cases the responsible person can be the same person as the authorised representation
- This depends on the product legislation

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## When do you designate a responsible person?

- If you use or produce certain products e.g.
  - Hot-water boilers fuelled by liquid or gas
  - Explosives
  - Aerosol dispensers
  - Pressure equipment
  - Machinery
- If you operate under specific EU legislation e.g.
  - WEEE
  - RoHS
  - Energy labelling

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## How do they know you have designated a responsible person?

- Via sector databases
- Spot checks of surveillance authorities
- Checks on importation

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## Certification

- Notified Bodies (NBs) perform conformity assessments
- They must be in an EU Member State and be authorised (accredited) by that Member State
- From 2021 UK bodies can no longer carry out conformity assessments for EU product rules
  - unless this has been agreed in a trade deal
- What does this mean for economic operators?

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## Certification

- Apply for a new certificate issued by an EU Notified Body, or transfer an existing certificate (before 31 December 2020)
- To transfer a certificate:
  - Draw up contract with manufacturer, UK NB and EU NB
  - Manufacturer's EU declaration of conformity
  - Update existing certificate with:
    - The new EU NB that carries responsibility for the certificate
    - The details of the old UK NB
    - Both identification numbers
- Market product with new EU NB number

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## Placing on the EU market before transition

- You can continue placing goods on the market this side of transition until reaching the end-user
- Definition under EU law:
  - 'First supply of a good for distribution' (note 'First')
  - 'Ownership has been transferred' (verbally or written)
- How do you prove a product has been placed on the market?
  - Sales contract to importer, distributor or final customer
  - Invoice
  - Shipping documents

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## Not placed on the market

Not placed on the market are:

- Pre-ordered goods not yet manufactured
- Series or types (only individual SKUs)
- Products held in stock

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## Action points

- Ensure you have an EU-based importer, distributor or authorised representative that can act as your economic operator
- Review your certificates – do they need transferring?
- Anticipate new applications IN an EU country
- Review your orders to see if they can continue post transition

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## **Session 8: Finding information for you business**

### **In this session**

- Finding and using information sources
- Information on goods trade
- Information on services trade

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### **Finding information for your business**

Remember this slide?

- *Businesses have to prepare for third country status when trading with the EU and consider:*
  - How businesses from other third countries trade with the EU
  - How EU rules apply to businesses from outside the EU
  - National rules in the EU Member States
  - World Trade Organization rules / Free Trade Agreements
  - Their partners in the supply chain

### **We will now look at information sources**

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## Finding and using information sources

- Start with information from administrations (primary sources):
    - UK
    - European Union
    - International bodies
    - National and local authorities
  - This can be daunting but here is where you find the legal default of the commercial environment in 2021
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## Information on goods trade – starting points

- UK
    - [“Check Change Go”](#) – Government transition checker tool
    - [UK Global Tariff](#) – Tariff database
    - [Trader Support Service](#) - trade with Northern Ireland
    - [UK international trade framework](#) - countries with UK trade deal, e.g. Japan
  - European Union
    - [Readiness Notices](#) – EU checker tool
    - [EU Common Customs Tariff](#) – the EU’s Market Access Database
    - [Eurlex](#) – EU regulation database
    - [EU “Blue Guide”](#)
    - [EU international trade framework](#) - countries with EU trade deal, e.g. Canada (if global supply chain)
  - International bodies
    - [World Customs Organization](#)
    - [Incoterms2020](#)
  - National and local authorities
    - [Member States Customs Authorities](#)
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## Information on services trade – starting points

- UK
  - [“Check Change Go” – country pages](#)
  - [UK international trade framework](#) - chapters on services and investment in UK deals
- European Union
  - [Readiness Notices](#)
  - [Eurlex](#)
  - [Points of Single Contact](#)
  - [EU international trade framework](#) – chapters on services and investment in EU deals
- International bodies
  - [GATS rules – market access schedules WTO members](#)
- National and local authorities
  - Member States’ governments pages

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## How to make sense of selling services as a third country?

- Government Guidance – checker tool - *“This is what you need to do”*
- EU Readiness Notices - legal advice - *“This is what it means to be an outside country”*
- GATS - market access information - *“EU sectors a, b, c will have x, y, z access limitations”*
- Trade deals such as CETA - information on improved market access - *“Sectors a, b, c will be open to EU and Canadian businesses under x, y, z, conditions”*
- Local information - rules that apply in a country - *“Foreign businesses have to do x, y, z”*

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## ***Session 9: Business risks and opportunities – Brexit SWOT***

See separate handout

## Appendix 1 – UK Brexit Guidance



1. Home (<https://www.gov.uk/>)
2. Find Brexit guidance for your business (<https://www.gov.uk/find-eu-exit-guidance-business>)

Guidance

### Auditing for UK auditors and audit firms operating in the EEA after Brexit

What UK audit firms, UK auditors, and those with UK audit qualifications need to do.

Published 24 May 2019

Last updated 27 September 2019 — see all updates

From:

Department for Business, Energy & Industrial Strategy

(<https://www.gov.uk/government/organisations/department-for-business-energy-and-industrial-strategy>)

#### Contents

- Stay up to date
- Recognition of UK audit qualifications in EEA countries
- UK audit firms auditing EEA companies
- Third country auditors of non-EEA firms listed on EEA regulated markets
- Businesses treated as public interest entities
- Auditing groups of companies
- Disclosure and Transparency Rules on Audit Committees
- Ownership of UK audit firms
- Ownership of EEA audit firms

#### Stay up to date

The UK is leaving the EU. This page tells you how to prepare for Brexit and will be updated if anything changes.

Sign up for email alerts (<https://www.gov.uk/email-signup?topic=%2Fbrexit>) to get the latest information.

This guidance is for UK auditors and audit firms. There's different guidance for [EEA](#) auditors and audit firms (<https://www.gov.uk/guidance/auditing-for-eea-auditors-and-audit-firms-operating-in-the-uk-after-brexit>).

The rules for auditing UK companies operating solely in the UK will not change after the UK leaves the EU.

UK companies operating in European Economic Area ([EEA](#)) countries (<https://www.gov.uk/eu-eea>) will need to meet regulations in those countries.

#### Recognition of UK audit qualifications in [EEA](#) countries

You should check if your UK qualification will continue to be recognised after the UK leaves the EU. Contact the competent authority (<https://www.gov.uk/government/collections/providing-services-to-eea-and-efta-countries-after-eu-exit#recognition-of-professional-qualifications>) in the country where you sign audit reports.

If an EEA country does not recognise your UK qualification, you may need to:

- take a new aptitude test - tests taken before the day the UK leaves the EU may not continue to be recognised
- complete a new adaptation period
- re-qualify for a recognised qualification

### **UK audit firms auditing EEA companies**

You may not be able to sign an audit report for an EEA company after the day the UK leaves the EU.

You'll need to check with the competent authority (<https://www.gov.uk/government/collections/providing-services-to-eea-and-efta-countries-after-eu-exit#recognition-of-professional-qualifications>) in the country where the company is incorporated:

- if your audit qualification is recognised
- what steps you need to take for your audit opinion to be valid

You may need to resign as auditor if your audit opinion will not be valid.

### **Third country auditors of non-EEA firms listed on EEA regulated markets**

To carry out these audits you should register with the competent authority (<https://www.gov.uk/government/collections/providing-services-to-eea-and-efta-countries-after-eu-exit#recognition-of-professional-qualifications>) of the EEA state where the market is based.

### **Businesses treated as public interest entities**

Banks, building societies, insurers and issuers of securities that trade on UK regulated markets will be treated as public interest entities and must follow the EU Audit Regulation after the UK leaves the EU.

Your business will no longer be treated as a public interest entity in the UK if it only issues securities that are admitted to trade on EEA regulated markets.

### **Auditing groups of companies**

You do not need to do anything if you audit a group of companies across the EEA and the UK if your parent company is based in the UK.

### **Restrictions on subsidiary companies in the EEA**

Check with the competent authority (<https://www.gov.uk/government/collections/providing-services-to-eea-and-efta-countries-after-eu-exit#recognition-of-professional-qualifications>) in the country where your subsidiary is incorporated if there are any restrictions - for example, sharing information outside the EEA.

### **Blacklisted non-audit services**

Non-audit services will be blacklisted for all overseas subsidiaries of UK public interest entities from the day the UK leaves the EU.



This means:

- non-audit services will be prohibited if provided by the auditor of a UK public interest entity
- firms in the same network as a UK auditor of a UK public interest entity will be prohibited from providing blacklisted services to non-EEA subsidiaries

## Disclosure and Transparency Rules on Audit Committees

UK issuers of shares or debt securities that are only admitted to trading on EEA regulated markets will no longer be subject to the Disclosure and Transparency Rules issued by the Financial Conduct Authority (FCA) after the UK leaves the EU.

All other UK public interest entities will still be subject to the Disclosure and Transparency Rules issued by the FCA and relevant rules issued by the Prudential Regulation Authority (PRA).

### Exemptions for subsidiaries

The exemptions in these rules will continue to apply to subsidiaries as long as the parent company is incorporated in the UK.

For subsidiaries that issue securities on UK regulated markets, the parent company can be subject to either the FCA or the PRA rules.

Banks or insurers that qualify for PRA exemptions only, must have a parent company that is subject to the PRA rules.

## Ownership of UK audit firms

You can continue to include EEA auditors in your UK firm's required majorities of qualified owners and managers after the UK leaves the EU.

You can also include EEA audit firms until 31 December 2020.

After 31 December 2020, you can continue to include EEA audit firms if they're both:

- based in the Republic of Ireland
- registered with a UK Recognised Supervisory Body (<https://www.frc.org.uk/auditors/professional-oversight/oversight-of-audit/recognition-of-recognised-supervisory-bodies-and-r>)

## Ownership of EEA audit firms

As a UK auditor or UK audit firm you may not be allowed to continue in an EEA firm's required majorities of qualified owners and managers after the UK leaves the EU.

You'll need to check with the competent authority (<https://www.gov.uk/guidance/providing-services-to-any-country-in-the-eu-iceland-liechtenstein-norway-or-switzerland-after-eu-exit#recognition-of-professional-qualifications>) where the firm is recognised.

Published 24 May 2019

Last updated 27 September 2019 + show all updates

### 1. 27 September 2019

Increased visibility of calls to action. Removed information about what EEA auditors and audit firms need to do after Brexit. This information has been moved to a new guide.



2. 24 May 2019  
First published.

## **Brexit**

Check what you need to do (<https://www.gov.uk/brexit>)

## **Related content**

- Find Brexit guidance for your business (<https://www.gov.uk/find-eu-exit-guidance-business>)

## **Detailed guidance**

- Selling services to the EU, Switzerland, Norway, Iceland and Liechtenstein after Brexit (<https://www.gov.uk/guidance/providing-services-to-any-country-in-the-eu-iceland-liechtenstein-norway-or-switzerland-after-eu-exit>)
- Accounting for EEA organisations after Brexit (<https://www.gov.uk/guidance/accounting-for-eea-organisations-after-brexit>)
- Auditing for EEA auditors and audit firms operating in the UK after Brexit (<https://www.gov.uk/guidance/auditing-for-eea-auditors-and-audit-firms-operating-in-the-uk-after-brexit>)
- Accounting for UK companies after Brexit (<https://www.gov.uk/guidance/accounting-if-theres-no-brexit-deal>)

## **Explore the topic**

- Business auditing, accounting and reporting (<https://www.gov.uk/topic/business-enterprise/business-auditing-accounting-reporting>)

## Appendix 2 – EU Brexit Notice



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL FOR FINANCIAL STABILITY, FINANCIAL SERVICES AND CAPITAL  
MARKETS UNION

Brussels, 8 February 2018

### NOTICE TO STAKEHOLDERS

#### WITHDRAWAL OF THE UNITED KINGDOM AND EU RULES IN THE FIELD OF STATUTORY AUDIT

The United Kingdom submitted on 29 March 2017 the notification of its intention to withdraw from the Union pursuant to Article 50 of the Treaty on European Union. This means that, unless a ratified withdrawal agreement<sup>1</sup> establishes another date, all Union primary and secondary law will cease to apply to the United Kingdom from 30 March 2019, 00:00h (CET) ('the withdrawal date').<sup>2</sup> The United Kingdom will then become a 'third country'.<sup>3</sup>

Preparing for the withdrawal is not just a matter for EU and national authorities but also for private parties.

In view of the considerable uncertainties, in particular concerning the content of a possible withdrawal agreement, statutory auditors and companies subject to audit requirements are reminded of legal repercussions which need to be considered when the United Kingdom becomes a third country.<sup>4</sup>

Subject to any transitional arrangement that may be contained in a possible withdrawal agreement, as of the withdrawal date, the EU rules in the field of statutory audit (in particular the Statutory Audit Directive<sup>5</sup>) no longer apply to the United Kingdom. This has in particular the following consequences:

- <sup>1</sup> Negotiations are ongoing with the United Kingdom with a view to reaching a withdrawal agreement.
- <sup>2</sup> Furthermore, in accordance with Article 50(3) of the Treaty on European Union, the European Council, in agreement with the United Kingdom, may unanimously decide that the Treaties cease to apply at a later date.
- <sup>3</sup> A third country is a country not member of the EU.
- <sup>4</sup> For procedures on the approval of statutory auditors pursuant to Article 14 of the Statutory Audit Directive that are ongoing on the withdrawal date, the "*Joint report from the negotiators of the European Union and the United Kingdom Government on progress during phase 1 of negotiations under Article 50 TEU on the United Kingdom's orderly withdrawal from the European Union*" establishes that, in respect of the persons covered in that report, these procedures will be completed under Union law (paragraph 32): [https://ec.europa.eu/commission/publications/joint-report-negotiators-european-union-and-united-kingdom-government-progress-during-phase-1-negotiations-under-article-50-teu-united-kingdoms-orderly-withdrawal-european-union\\_en](https://ec.europa.eu/commission/publications/joint-report-negotiators-european-union-and-united-kingdom-government-progress-during-phase-1-negotiations-under-article-50-teu-united-kingdoms-orderly-withdrawal-european-union_en)
- <sup>5</sup> Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, OJL 157, 9.6.2006, p. 87.

### 1. ENTITLEMENT TO CARRY OUT STATUTORY AUDITS IN THE EU

- As of the withdrawal date, natural persons approved as auditors by the United Kingdom (*United Kingdom auditors*) will be considered *third country auditors* and they will no longer be considered *statutory auditors* for the purpose of the Statutory Audit Directive.<sup>6</sup> Audit entities approved by the United Kingdom (*United Kingdom audit entities*) will be considered *third country audit entities* and will no longer be considered *audit firms* for the purpose of the Statutory Audit Directive. Neither *United Kingdom auditors* nor *United Kingdom audit entities* will be entitled to carry out statutory audits required by the law of a Member State in accordance with the Statutory Audit Directive.
- An *audit firm* approved in a Member State (EU-27) should carefully examine whether it will continue, as of the withdrawal date, complying with the conditions set out in Article 3(4) of the Statutory Audit Directive, in particular in relation to voting rights and members of the administrative or management body of the *audit firm*.

### 2. REGISTRATION OF THIRD-COUNTRY AUDITORS AND AUDIT ENTITIES

- As of the withdrawal date, a *United Kingdom auditor* or *United Kingdom audit entity* providing an audit report concerning the annual or consolidated accounts of a company incorporated outside the EU whose transferable securities are admitted to trading on a regulated market<sup>7</sup> of an EU Member State will have to be registered in that Member State as *third country auditor* or *third country audit firm*<sup>8</sup>, in accordance with Article 45 of the Statutory Audit Directive.
- Failing such registration, any such audit report will have no legal effect in the Member State concerned.
- *United Kingdom auditors* or *United Kingdom audit entities* registered in accordance with Article 45 of the Statutory Audit Directive will in principle be subject to the systems of public oversight, quality assurance and investigation and penalties of the Member State of registration (cf. Article 45(3) of the Statutory Audit Directive).<sup>9</sup>

### 3. OTHER ASPECTS

- **Statutory audit of consolidated accounts of undertakings in the EU that have subsidiaries in the United Kingdom:** In accordance with Article 27 (on statutory audits of consolidated financial statements) of the Statutory Audit Directive, the

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<sup>6</sup> Under Article 44 of the Statutory Audit Directive, a *United Kingdom auditor* could seek, as a *third country auditor*, to be approved as a *statutory auditor* by a Member State subject however to, *inter alia*, reciprocity. The *third country auditors* approved under Article 44 of the Statutory Audit Directive are subject to supervision by the relevant Member State authorities.

<sup>7</sup> Except for issuers of high value-denominated debt securities (cf. Article 45(1) of the Statutory Audit Directive).

<sup>8</sup> Article 16(2) and 17(2) of the Statutory Audit Directive.

<sup>9</sup> Without prejudice to derogation in the case of equivalence (cf. Article 46 of the Statutory Audit Directive).

*statutory auditor* or *audit firm* approved in a Member State acting as group auditor of an undertaking in the EU will need to take into account, in respect of the audit of that undertaking's subsidiaries in the United Kingdom, that the relevant *United Kingdom auditor* or *United Kingdom audit entity* will be considered as *third-country auditor* or *third-country audit entity* for the purpose of the requirements of that Article (e.g. the audit work of the *United Kingdom auditor* or *United Kingdom audit entity* will be subject to evaluation and review by the group auditor).

- **Cooperation of EU statutory auditors and audit firms with competent authorities of the United Kingdom:** In accordance with Article 23(5), second subparagraph (on confidentiality and professional secrecy) of the Statutory Audit Directive, the *statutory auditor* or *audit firm* approved in a Member State that carries out the statutory audit of an undertaking in the EU which forms part of a group of undertakings whose parent undertaking is in the United Kingdom or of an undertaking in the EU which has issued securities in the United Kingdom may only transfer audit working papers or other documents related to the audit of the audited undertaking in the EU to the competent authorities of the United Kingdom under the conditions set out in Article 47 of the Statutory Audit Directive. In particular, this requires the agreement of the Member State concerned and the existence of reciprocity arrangements between the competent authorities.

The above is without prejudice to the possibility for the competent authority of a Member State to approve a third country auditor as statutory auditor in accordance with Article 44 of the Statutory Audit Directive.

The website of the Commission on auditing of companies' financial statements ([https://ec.europa.eu/info/business-economy-euro/company-reporting-and-auditing/auditing-companies-financial-statements\\_en](https://ec.europa.eu/info/business-economy-euro/company-reporting-and-auditing/auditing-companies-financial-statements_en)) provide for general information concerning statutory audits. These pages will be updated with further information, where necessary.

European Commission  
Directorate-General for Financial Stability, Financial Services and Capital Markets  
Union

## **Appendix 3 – Glossary**

### **Adequacy decision**

Decision by the European Commission on whether a non-EU country has an adequate level of personal data protection

### **ATA carnet**

Document that allows for tax and duty-free entry of goods that are temporarily moved from one country to another

### **Binding corporate rules**

Rules allowing the lawful transfer of personal data of EU residents in (multi-national) groups of companies

### **Brexit legislation**

Legislation that implements the UK's departure from the EU's legal order

### **Canada+**

The ambition to go beyond the terms of the EU-Canada Free Trade Agreement (CETA) in a trade deal with the EU

### **C88A**

Single Administrative Document for goods with a value exceeding £750

### **C&E48**

Application form for simplified importing and exporting procedures

### **C&E132**

Form to record the posting of goods from an HMRC depot or from an exporter's premises

### **CN22**

Customs form for sending goods abroad by post (value up to £270)

### **CN23**

Customs form for sending goods abroad by post (value over £270)

### **Common Transit Convention**

Agreement between EEA countries, Switzerland, Turkey, North Macedonia and Serbia ("Common transit countries") to move goods in transit without the need for customs clearance at each border

### **Customs clearance**

Process for goods legally entering or leaving a country

### **Duty deferment**

Monthly duty payment to HMRC, instead of paying per imported consignment

### **e-commerce**

Sales of goods and services by electronic means

**EU Blue card**

EU-wide work permit for high-skilled non-EU workers

**EU Customs Union**

Customs territory comprising of the 27 EU countries

**EU Directive**

EU rule implemented in the statute book of each EU country

**EU Market Access Database**

Tariff information on preferential and non-preferential rates that apply when exporting to an EU country from outside the EU

**EU Regulation**

EU rule directly applicable in each EU country

**EU Settlement Scheme**

Home Office Scheme through which EU nationals residing in the UK before 31 December 2020 can obtain indefinite leave to remain in the UK

**EU Single Market**

Internal market with common rules comprising 30 countries (EU and EEA countries)

**EU Withdrawal Act 2018**

Repeals the 1972 European Communities Act and retains existing EU law on the UK Statute Book

**EU27**

The 27 countries of the European Union: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden

**European Commission**

Daily management of the EU

**European Council**

Heads of state or governments of EU27 countries

**European Council of Ministers**

Ministers of EU27 countries

**European Parliament**

Parliament of the European Union, 750 members of the 27 EU countries co-deciding on EU legislation

**European Union**

Economic and political union of 27 European countries

**Equivalence**

Assessment of whether UK rules meet EU standards so goods or services can enter the EU market

**Euratom**

European Atomic Energy Community consisting of the 27 EU countries

**Excise**

Tax on some types of goods used and produced in a country

**Horizon Europe**

EU scientific research programme from 2021

**Home country rules**

Supply goods or services abroad under the terms of the country you are established in

**Host country rules**

Supply goods or services abroad under the terms of the country you are exporting to

**Implementation period**

Period from 1 February to 31 December 2020 during which UK-EU transactions are treated the same as during EU membership

**Incoterms2020**

Newest version of a predefined set of international commercial terms

**Intra-corporate transferee**

Employee transferred to another country within the same group of companies

**Ireland/Northern Ireland Protocol**

Protocol in the Withdrawal Agreement detailing North-South goods trade on the island of Ireland between the EU and UK customs territories

**Mode 4**

A natural person travelling to another country to provide services there

**Mutual recognition**

Standards and certification processes of one country are recognised in another country

**National treatment**

Economic operators from foreign countries have the same market access as domestic operators

**Non-preferential tariff**

The tariff on a good that is not covered by a Free Trade Agreement

**Passporting**

A license or authorisation from one EU / EEA country is valid in all EU / EEA countries

**Points-based immigration system**

Immigration system that uses criteria such as earnings, language skills and qualifications for incoming migrants

**Political Declaration**

Document annexed to the Withdrawal Agreement that represents a joint EU-UK view on the UK's new relationship with the EU



**Preferential tariff**

The tariff on a good that is covered by a Free Trade Agreement

**Regulatory Alignment**

When a country has the same rules as the country it is trading with

**Regulatory Divergence**

When a country introduces different rules from those in the country it is trading with

**Returned Goods Relief**

Refund of the taxes and duties paid on goods that were temporarily moved out of the UK

**Schedule of commitments**

Document listing the level of market access for certain sectors to WTO members

**Schengen Agreement**

A treaty that abolishes internal border checks on natural persons

**Servitisation**

The process whereby manufacturers complement their product with services

**Single Permit**

A residence permit issued by the authorities of an EU Member State after a single application procedure allowing a third-country national to reside legally in its territory for the purpose of work.

**Sui generis right**

Intellectual property right that prevents the extraction of data from databases without permission

**Third country**

A term to indicate that a country is outside a trade bloc such as the EU

**Trade facilitation**

Simplification of import and export procedures

**Transition period**

See “Implementation period”

**Transitional Simplified Procedures**

Simplified procedures at the border for imports into the UK

**Trusted Trader**

Status granted by HMRC to traders that are reputable and trustworthy with regard to customs processes

**Withdrawal Agreement**

Treaty between the EU and the UK detailing the terms on which the UK exits the EU

**Withdrawal Agreement Act 2020**

Legislation implementing the Withdrawal Agreement

## Acronyms

### **AEO**

Authorised Economic Operator

### **CETA**

Comprehensive Economic and Trade Agreement

### **CHIEF**

Customs Handling of Import and Export Freight

### **CJEU**

Court of Justice of the European Union

### **CTA**

Common Travel Area

### **eAD**

Electronic Administrative Document

### **EEA**

European Economic Area: Economic bloc consisting of the EU27 and Norway, Iceland and Liechtenstein

### **EFTA**

European Free Trade Association: Economic bloc consisting of Switzerland, Norway, Iceland and Liechtenstein

### **EMCS**

Excise Movement and Control System

### **EORI**

Economic Operators Registration and Identification number

### **EPO**

European Patent Office (not EU)

### **ETIAS**

European Travel Information and Authorisation System

### **EU**

European Union

### **EUTM**

EU Trade Mark

### **FCA**

Financial Conduct Authority

### **FTA**

Free Trade Agreement

**GATS**

General Agreement on Trade in Services

**GATT**

General Agreement on Tariffs and Trade

**GDPR**

General Data Protection Regulation

**GPA**

Government Procurement Agreement

**ICO**

Information Commissioner's Office

**IPR**

Intellectual Property Rights

**LPF**

Level Playing Field

**MFN**

Most Favoured Nation

**MRPQ**

Mutual Recognition of Professional Qualifications

**NES**

National Export System

**ROOs**

Rules Of Origin

**SCC**

Standard Contractual Clauses

**SPS**

Sanitary and Phytosanitary rules

**TBT**

Technical barriers to trade

**TED**

Tenders Electronic Daily

**TRIPs**

Trade-related aspects of Intellectual Property Rights

**SWOT**

Strengths, Weaknesses, Opportunities and Threats



**UKIPO**

UK Intellectual Property Office

**UKTF**

Task Force for the relations with the United Kingdom

**UKTM**

UK Trade Mark

**VATMOSS**

VAT Mini-One-Stop-Shop

**WIPO**

World Intellectual Property Office

**WTO**

World Trade Organisation



## Appendix 4: Government, EU and International Brexit sources

(These links are correct on 22 January 2020. We cannot guarantee that the information given can be accessed under the links provided)

UNITED KINGDOM	UK
EUROPEAN UNION	EU
EU FTA source	EU FTA
UK FTA source	UK FTA
INTERNATIONAL source	INT

General information			
Website description	Address	Which information can you find here?	Source
Government Brexit guidance	<a href="http://www.gov.uk/brexit">www.gov.uk/brexit</a>	Updates on EU exit	UK
Guidance for your business or organisation on Brexit	<a href="http://www.gov.uk/prepare-business-uk-leaving-eu">www.gov.uk/prepare-business-uk-leaving-eu</a>	Business checker tool with 7 questions leading to targeted guidance notices	UK
Withdrawal Agreement and Political Declaration	<a href="http://www.gov.uk/government/publications/new-withdrawal-agreement-and-political-declaration">www.gov.uk/government/publications/new-withdrawal-agreement-and-political-declaration</a>	Texts of the Withdrawal Agreement, including the Northern Ireland/ Ireland Protocol, and the Political Declaration	UK
EU citizens in the UK	<a href="http://www.gov.uk/staying-uk-eu-citizen">www.gov.uk/staying-uk-eu-citizen</a>	What to do if EU citizens want to continue living in the UK	UK
Taskforce For The Relations With The UK portal	<a href="http://ec.europa.eu/info/departments/task-force-relations-united-kingdom_en">ec.europa.eu/info/departments/task-force-relations-united-kingdom_en</a>	Updates on the EU-UK negotiations	EU
EU Brexit Notices	<a href="http://ec.europa.eu/info/brexit/brexit-preparedness/preparedness-notices_en">ec.europa.eu/info/brexit/brexit-preparedness/preparedness-notices_en</a>	EU notices on 100+ sectoral and horizontal topics outlining what it means to be outside the EU (third country)	EU
UK nationals residing in the EU	<a href="http://ec.europa.eu/info/brexit/brexit-preparedness/citizens-rights_en">ec.europa.eu/info/brexit/brexit-preparedness/citizens-rights_en</a>	UK nationals' residence rights in each of the EEA countries	EU
National Brexit Information in the Member States	<a href="http://ec.europa.eu/info/brexit/brexit-preparedness/national-brexit-information-member-states_en">ec.europa.eu/info/brexit/brexit-preparedness/national-brexit-information-member-states_en</a>	Brexit pages and government portals of each of the EU27 countries	EU
Comprehensive Economic and Trade Agreement (CETA)	<a href="http://bit.do/fqNfk">http://bit.do/fqNfk</a>	Full text EU - Canada Free Trade Agreement	EU FTA
World Trade Organisation (WTO)	<a href="http://www.wto.org">www.wto.org</a>	How the WTO works	INT

Mobility post 2020			
Website description	Address	Which information can you find here?	Source
The UK's future skills-based immigration system	<a href="http://www.gov.uk/government/publications/the-uks-future-skills-based-immigration-system">www.gov.uk/government/publications/the-uks-future-skills-based-immigration-system</a>	White Paper on what a skills or point-based immigration system means	UK
Living and working in the EU	<a href="http://www.gov.uk/uk-nationals-living-eu">www.gov.uk/uk-nationals-living-eu</a>	Visas, residency, study, travel in each of the EEA countries	UK
Common Travel Area (CTA)	<a href="http://www.gov.uk/government/publications/common-travel-area-guidance">www.gov.uk/government/publications/common-travel-area-guidance</a>	Guidance on the Ireland-UK Common Travel Area	UK
Travel to the EU	<a href="http://ec.europa.eu/info/sites/info/files/file_import/travelling_en_6.pdf">ec.europa.eu/info/sites/info/files/file_import/travelling_en_6.pdf</a>	Modalities of business and leisure travel of UK nationals travelling to the EU	EU
EU Blue Card	<a href="http://ec.europa.eu/immigration/blue-card/essential-information_en">ec.europa.eu/immigration/blue-card/essential-information_en</a>	General website on how to qualify for an EU Blue Card	EU
European Travel Information and Authorisation System (ETIAS)	<a href="http://bit.do/fqNgs">http://bit.do/fqNgs</a>	Factsheet on the ETIAS visa-waiver, expected end 2021	EU
Mobility Chapter Comprehensive Economic and Trade Agreement (CETA)	<a href="http://bit.do/fqNfS">http://bit.do/fqNfS</a>	Modalities of business travel between Canada and the EU	EU FTA
Movement of natural persons in the General Agreement on Trade in Services (GATS)	<a href="http://www.wto.org/english/tratop_e/serv_e/movement_persons_e/movement_persons_e.htm">www.wto.org/english/tratop_e/serv_e/movement_persons_e/movement_persons_e.htm</a>	Description of "Mode 4" mobility (business travel)	INT

Cross-border Services post 2020			
Website description	Address	Which information can you find here?	Source
Guidance for your business or organisation on Brexit	<a href="http://www.gov.uk/prepare-business-uk-leaving-eu">www.gov.uk/prepare-business-uk-leaving-eu</a>	Business checker tool with 7 questions leading to targeted guidance notices	UK
The professional and business services sector preparing for Brexit	<a href="http://www.gov.uk/guidance/the-professional-and-business-services-sector-and-preparing-for-eu-exit">www.gov.uk/guidance/the-professional-and-business-services-sector-and-preparing-for-eu-exit</a>	Potential changes you have to make in your business	UK



Government Brexit Guidance: Country pages	<a href="http://www.gov.uk/government/collections/providing-services-to-eea-and-efta-countries-after-eu-exit">www.gov.uk/government/collections/providing-services-to-eea-and-efta-countries-after-eu-exit</a>	Information on providing services in each of the EEA countries	UK
Financial Conduct Authority (FCA) Brexit pages	<a href="http://www.fca.org.uk/firms/preparing-for-brexit">www.fca.org.uk/firms/preparing-for-brexit</a>	Information for businesses in the financial services sector on Brexit	UK
Financial Conduct Authority (FCA) Country pages	<a href="http://www.fca.org.uk/publication/documents/eea-member-state-regimes-websites.pdf">www.fca.org.uk/publication/documents/eea-member-state-regimes-websites.pdf</a>	List of national regulators in each of the EEA countries	UK
FCA helpline: 0800 048 4255			UK
Information Commissioner's Office (ICO) Brexit pages	<a href="http://ico.org.uk/for-organisations/data-protection-and-brexit/">ico.org.uk/for-organisations/data-protection-and-brexit/</a>	Guidance for businesses on the General Data Protection Regulation and Brexit	UK
EU Brexit Notices portal	<a href="http://ec.europa.eu/info/brexit/brexit-preparedness/preparedness-notices_en">ec.europa.eu/info/brexit/brexit-preparedness/preparedness-notices_en</a>	EU notices on 100+ sectoral and horizontal topics outlining what it means to be outside the EU (third country)	EU
EU Brexit Notice on the provision of services	<a href="http://ec.europa.eu/info/sites/info/files/file_import/provision-services-posting-workers_en.pdf">ec.europa.eu/info/sites/info/files/file_import/provision-services-posting-workers_en.pdf</a>	What it means to provide services in the EU as a business from a third country	EU
Data protection	<a href="http://ec.europa.eu/info/sites/info/files/file_import/data_protection_en.pdf">ec.europa.eu/info/sites/info/files/file_import/data_protection_en.pdf</a>	GDPR and adequacy decisions	EU
Professional qualifications	<a href="http://ec.europa.eu/info/sites/info/files/file_import/professional_qualifications_en.pdf">ec.europa.eu/info/sites/info/files/file_import/professional_qualifications_en.pdf</a>	What being outside the EU means for the recognition of regulated professions	EU
Company law	<a href="http://ec.europa.eu/info/sites/info/files/file_import/company_law_en_0.pdf">ec.europa.eu/info/sites/info/files/file_import/company_law_en_0.pdf</a>	What being outside the EU means for owning or establishing a business in the EU	EU
Services Chapter Comprehensive Economic and Trade Agreement (CETA)	<a href="http://bit.do/fqM4Q">http://bit.do/fqM4Q</a>	Modalities of providing services for EU and Canadian businesses	EU FTA
General Agreement on Trade in Services (GATS) full text	<a href="http://www.wto.org/English/docs_e/legal_e/26-gats.pdf">www.wto.org/English/docs_e/legal_e/26-gats.pdf</a>	Agreement text setting out the rules on cross-border service provision between World Trade Organisation members	INT
GATS Schedules	<a href="http://www.wto.org/english/tratop_e/serv_e/serv_commitments_e.htm">www.wto.org/english/tratop_e/serv_e/serv_commitments_e.htm</a>	Access to WTO members' commitments on access to services markets and their sectors	INT
GATS EU Schedule	<a href="http://bit.do/fqMZB">http://bit.do/fqMZB</a>	The EU's commitments detailing access to the EU's services market for WTO members	INT



Moving goods across borders post 2020			
Website description	Address	Which information can you find here?	Source
Guidance for your business or organisation on Brexit	<a href="http://www.gov.uk/prepare-business-uk-leaving-eu">www.gov.uk/prepare-business-uk-leaving-eu</a>	Business checker tool with 7 questions leading to targeted guidance notices	UK
International trade paperwork	<a href="http://www.gov.uk/guidance/international-trade-paperwork-the-basics">www.gov.uk/guidance/international-trade-paperwork-the-basics</a>	Links to documents needed for exporting / importing	UK
Get an Economic Operator Registration and Identification number (EORI)	<a href="http://bit.do/fqNe2">http://bit.do/fqNe2</a>	How to get an EORI number if you don't have one	UK
Simplified procedures for import and export	<a href="http://www.gov.uk/government/publications/import-and-export-simplified-procedures-application-ce48">www.gov.uk/government/publications/import-and-export-simplified-procedures-application-ce48</a>	Apply for simplified procedures for import and export (C&E48)	UK
Transitional simplified procedures for import	<a href="http://bit.do/fqM6Y">http://bit.do/fqM6Y</a>	Apply for temporary simplified procedures for import. Delay import declaration and payment of duties and VAT if there is no EU-UK trade deal	UK
Customs Handling of Import and Export Freight (CHIEF)	<a href="http://www.gov.uk/government/publications/import-and-export-request-for-chief-access-c1800">www.gov.uk/government/publications/import-and-export-request-for-chief-access-c1800</a>	Request access to Customs Handling of Import and Export Freight (CHIEF) with for C1800	UK
Import declarations	<a href="http://bit.do/fqM69">http://bit.do/fqM69</a>	How to submit import declarations for goods you bring into the UK	UK
Outsourcing customs declarations	<a href="http://bit.do/fqM7h">http://bit.do/fqM7h</a>	Guidance on employing freight forwarders, logistics providers, customs agents	UK
Common Transit Countries	<a href="http://bit.do/fqM7m">http://bit.do/fqM7m</a>	Guidance on how to move goods between or through common transit countries	UK
Setting up a duty deferment account	<a href="http://bit.do/fqM7s">http://bit.do/fqM7s</a>	Apply for a duty deferment account and delay paying customs charges	UK
Excise duties	<a href="http://bit.do/fqM7T">http://bit.do/fqM7T</a>	List of excise duties	UK
Export licences and special rules	<a href="http://bit.do/fqM7w">http://bit.do/fqM7w</a>	Guidance on goods that are restricted or require licences to export	UK
Paying and reclaiming VAT	<a href="http://bit.do/fqM7z">http://bit.do/fqM7z</a>	Changes to paying and reclaiming VAT	UK





Bringing merchandise into the UK yourself	<a href="http://www.gov.uk/guidance/bringing-merchandise-to-the-uk-in-your-baggage">www.gov.uk/guidance/bringing-merchandise-to-the-uk-in-your-baggage</a>	What you need to do when bringing merchandise in your baggage	UK
Receiving products by post	<a href="http://www.gov.uk/government/publications/notice-144-trade-imports-by-post-how-to-complete-customs-documents">www.gov.uk/government/publications/notice-144-trade-imports-by-post-how-to-complete-customs-documents</a>	How to complete customs documents for goods received by post	UK
Sending products by post	<a href="http://bit.do/fqNgM">http://bit.do/fqNgM</a>	How to attach customs declaration forms CN22/23 to your parcel	UK
UK temporary non-preferential rates	<a href="http://bit.do/fqM7M">http://bit.do/fqM7M</a>	Look up UK <i>non-preferential rates</i> for <b>import into the UK from the EU</b> and the <b>Rest of the World</b> (if there is no EU-UK trade deal)	UK
ATA carnet	<a href="http://www.gov.uk/taking-goods-out-uk-temporarily/get-an-ata-carnet">www.gov.uk/taking-goods-out-uk-temporarily/get-an-ata-carnet</a>	How to get an ATA carnet to move goods, such as equipment, to the EU and back	UK
EU Brexit Notices portal	<a href="http://ec.europa.eu/info/brexit/brexit-preparedness/preparedness-notices_en">ec.europa.eu/info/brexit/brexit-preparedness/preparedness-notices_en</a>	EU notices on 100+ sectoral and horizontal topics outlining what it means to be outside the EU (third country)	EU
Customs and indirect taxation	<a href="http://ec.europa.eu/info/sites/info/files/file_import/customs_and_indirect_taxation_en.pdf">ec.europa.eu/info/sites/info/files/file_import/customs_and_indirect_taxation_en.pdf</a>	Customs controls, VAT and excise duties on goods moving between the UK and the EU	EU
Import and export licences	<a href="http://ec.europa.eu/info/sites/info/files/file_import/import_and_export_licences_en.pdf">ec.europa.eu/info/sites/info/files/file_import/import_and_export_licences_en.pdf</a>	Good for which you need an licence when exporting to the EU	EU
Preferential rules of origin	<a href="http://ec.europa.eu/info/sites/info/files/file_import/preferential_rules_of_origin_en.pdf">ec.europa.eu/info/sites/info/files/file_import/preferential_rules_of_origin_en.pdf</a>	Definition of UK content for preferential tariffs for goods exported to countries the EU has an FTA with	EU
VAT	<a href="http://ec.europa.eu/info/sites/info/files/vat_en.pdf">ec.europa.eu/info/sites/info/files/vat_en.pdf</a>	VAT rules for supplying of goods and services as a business from a country outside the EU (third country)	EU
Customs procedures	<a href="http://ec.europa.eu/info/sites/info/files/file_import/guidance-customs-procedures_en_0.pdf">ec.europa.eu/info/sites/info/files/file_import/guidance-customs-procedures_en_0.pdf</a>	Guidance on customs procedures (e.g. EU EORI number)	EU
Customs debts and customs tariffs	<a href="http://ec.europa.eu/info/sites/info/files/file_import/eu-rules-customs-debt-and-customs-tariffs_en_0.pdf">ec.europa.eu/info/sites/info/files/file_import/eu-rules-customs-debt-and-customs-tariffs_en_0.pdf</a>	How European customs rules, the Union Customs Code (UCC), will apply	EU



EU Tariff rate quotas	<a href="https://ec.europa.eu/info/sites/info/files/file_import/tariff-rate-quotas_en.pdf">ec.europa.eu/info/sites/info/files/file_import/tariff-rate-quotas_en.pdf</a>	How the EU's tariff rate quotas will apply when the UK becomes a third country (and there is no EU-UK trade deal)	EU
EU Market Access Database	<a href="https://madb.europa.eu/madb/euTariffs.htm">madb.europa.eu/madb/euTariffs.htm</a>	EU commodity codes, duties, Rules of Origin for <b>exporting to the EU from the UK</b> (if there's no EU-UK trade deal)	EU
Ecommerce	<a href="https://ec.europa.eu/info/sites/info/files/file_import/e_commerce_en.pdf">ec.europa.eu/info/sites/info/files/file_import/e_commerce_en.pdf</a>	Explanation of host-country rules in ecommerce	EU
Websites of: Andean countries, CARIFORUM (trade bloc), Central America, Chile, Eastern and Southern Africa (ESA) trade bloc, Faroe Islands, Georgia, Iceland and Norway, Israel, Jordan, Kosovo, Lebanon, Liechtenstein, Morocco, Pacific states, Palestinian Authority, Southern Africa Customs Union and Mozambique (SACUM) trade bloc, South Korea, Switzerland, Tunisia	Various	For <b>exporting to some countries and groups of countries in the rest of the world from the UK</b> where there is a trade deal (inherited from the EU). Find preferential tariff rates on the trade website of the country you are exporting to	
GATT goods schedules	<a href="https://www.wto.org/english/tratop_e/schedules_e/goods_schedules_table_e.htm">www.wto.org/english/tratop_e/schedules_e/goods_schedules_table_e.htm</a>	For <b>exporting to the rest of the world from the UK</b> : Non-preferential tariff schedules of WTO countries that have no trade deal with the UK. You can also consult the trade website of the country you are exporting to	INT
INCOTERMS2020	<a href="https://iccwbo.org/resources-for-business/incoterms-rules/incoterms-2020/">iccwbo.org/resources-for-business/incoterms-rules/incoterms-2020/</a>	International trade terms for the sale of goods published by the ICC	INT



Other			
Website description	Address	Which information can you find here?	Source
Consumer rights after Brexit	<a href="http://www.gov.uk/guidance/consumer-rights-and-business-changes-after-brexit">www.gov.uk/guidance/consumer-rights-and-business-changes-after-brexit</a>	Changes for consumers and businesses	UK
Intellectual property and Brexit	<a href="http://www.gov.uk/guidance/intellectual-property-and-brexit">www.gov.uk/guidance/intellectual-property-and-brexit</a>	Information on copyright, trademarks, designs and patents	UK
Procurement after Brexit	<a href="http://www.gov.uk/guidance/public-sector-procurement-after-a-no-deal-brexit">www.gov.uk/guidance/public-sector-procurement-after-a-no-deal-brexit</a>	Changes to procurement information and processes	UK
EU funding after Brexit	<a href="http://www.gov.uk/guidance/european-and-domestic-funding-after-brexit">www.gov.uk/guidance/european-and-domestic-funding-after-brexit</a>	Information on Government guarantees	UK
Consumer rights	<a href="http://ec.europa.eu/info/sites/info/files/file_import/consumer_protection_and_passenger_rights_en.pdf">ec.europa.eu/info/sites/info/files/file_import/consumer_protection_and_passenger_rights_en.pdf</a>	How EU consumer rules apply on B2C transactions between parties in the EU and a third country	EU
Copyright	<a href="http://ec.europa.eu/info/sites/info/files/file_import/copyright_en_0.pdf">ec.europa.eu/info/sites/info/files/file_import/copyright_en_0.pdf</a>	How the international and EU copyright regimes apply to third countries	EU
Trademarks and design	<a href="http://ec.europa.eu/info/sites/info/files/file_import/trademarks_and_designs_en.pdf">ec.europa.eu/info/sites/info/files/file_import/trademarks_and_designs_en.pdf</a>	Treatment of EU trademarks and Community designs post 2020	EU
Procurement	<a href="http://ec.europa.eu/info/sites/info/files/file_import/public_procurement_en.pdf">ec.europa.eu/info/sites/info/files/file_import/public_procurement_en.pdf</a>	Access to the EU procurement market for third countries	EU
Procurement in CETA	<a href="http://bit.do/fqM7T">http://bit.do/fqM7T</a>	Text of the chapter on procurement in the EU-Canada FTA	EU FTA
Government Procurement Agreement	<a href="http://www.wto.org/english/tratop_e/gproc_e/gp_app_agree_e.htm">www.wto.org/english/tratop_e/gproc_e/gp_app_agree_e.htm</a>	List of government procurement schedules of each member country	INT
Trade Related Aspects of Intellectual Property Rights (TRIPs)	<a href="http://www.wto.org/english/tratop_e/trips_e/trips_e.htm">www.wto.org/english/tratop_e/trips_e/trips_e.htm</a>	Information on intellectual property in the WTO	INT
World Intellectual Property Office (WIPO)	<a href="http://www.wipo.int/portal/en/index.html">www.wipo.int/portal/en/index.html</a>	General website	INT
European Patent Office	<a href="http://www.epo.org/index.html">www.epo.org/index.html</a>	General website (NB: not an EU institution!)	INT

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