



Getting Your Business Brexit Ready

Practical Steps



Rialtas na hÉireann
Government of Ireland

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Introduction

The UK is due to leave the European Union on 31 October 2019. As one of our closest trading and business partners, this will mean change for all Irish businesses – regardless of location, size or sector. We are working with our EU partners and industry to provide as much support and certainty as possible for businesses to deal with Brexit. However, there is a substantial, and growing, risk of a no deal Brexit on 31 October 2019.

This will have very significant impacts on business, particularly those relying on goods traded with the UK. These goods will immediately become subject to customs duties and increased requirements for paperwork and checks with knock-on impacts for cash flow and timelines.

It is not only goods trade that will be affected. If you have contracts with a UK service provider such as for payroll, a no deal Brexit will affect how you do business.

There are steps you can take to manage these changes and to minimise any disruption and cost to your business.

You can use a customs agent to manage customs on your behalf, while there is range of Government training and financial supports available to help your business deal with Brexit.

However, these all take time and planning and it is vital that you are taking the right steps now to protect your business.



There is no single approach to Getting Brexit Ready and there is uncertainty regarding what Brexit will mean in practice.

However, there are 9 key steps that every business should review to see what actions they need to take to be as prepared as possible:

-  **Review your supply chain and UK market strategy**
-  **Understand the new rules for importing from or exporting to the UK**
-  **Be aware of possible changes to transport and logistics for goods transiting via the UK**
-  **Review all your regulation, licencing and certification requirements**
-  **Review your contracts and your data management**
-  **Manage your cash flow, currency and banking**
-  **Protect and inform your staff**
-  **Take advantage of Government Brexit programmes and supports**
-  **Know more about the impact on your sector**

Further information on each of these areas and the steps you need to take is contained in this publication.

The Government is working with the European Commission on how to protect the integrity of the Single Market and Ireland's place in it, while avoiding a hard border on the island of Ireland, and will provide further information to business as soon as possible.



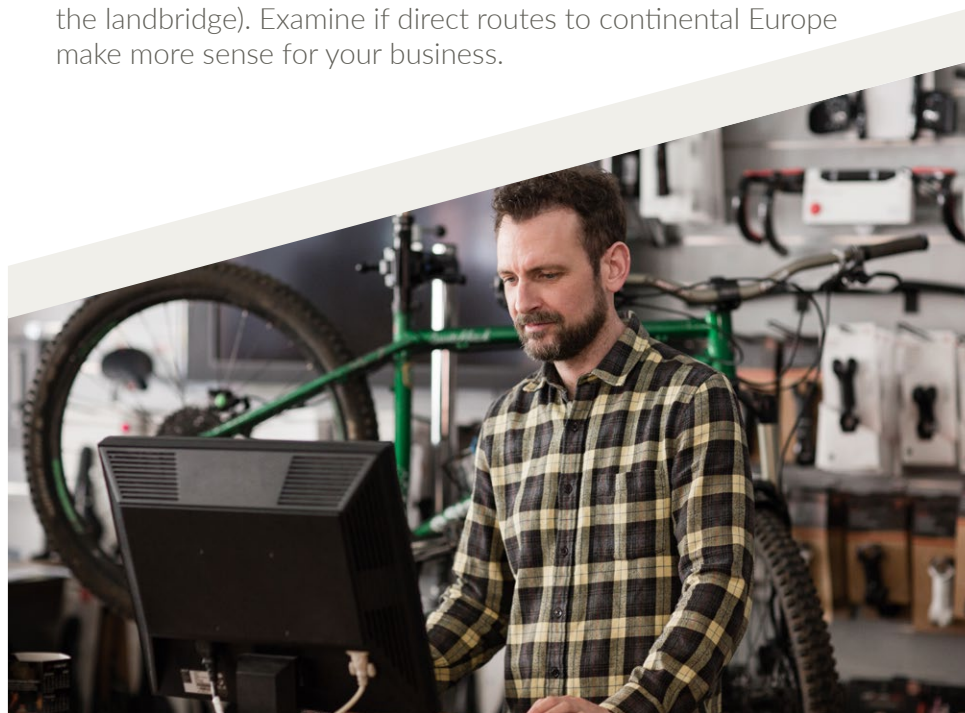
Review your supply chain and UK market strategy

Supply chain

You need to review your supply chains to determine if you are sourcing from or supplying materials/products to the UK.

This includes where you use a UK wholesaler, distributor or manufacturer, or where you move goods through the UK. You may need to change how and where you get some of your products.

- Review your supplier and customer lists. Assess the degree to which your business depends on UK-based suppliers and customers.
- Talk to suppliers and customers about how you will minimise disruption – there could be an impact due to changes in logistics and supply times.
- Assess reliance on goods transported across the UK. There will be changes for the transport of goods between Ireland and other EU countries by road through the UK (also referred to as the landbridge). Examine if direct routes to continental Europe make more sense for your business.



- Talk to your logistics providers. Incomplete or inaccurate information/documentation will lead to delays, which could cost you money.
- Consider shelf-life and lead-in times for your products.
- Review your contracts to check what the terms of trade will be in relation to costs and liability for clearing customs and payment of duties. Contact your **local Chamber** for information on **Incoterms®**, an internationally recognised set of rules for terms of trade in sales contracts.
- Determine if any products or services that you import would require you to take on additional legal responsibility for compliance with EU law. See section on **Regulation, licencing and certification requirements** for more information.
- Make sure you have adequate insurance cover against supply chain disruptions.

UK market strategy, including customer relationships

Where you have UK based customers, or plan to grow your UK customer base, you need to consider how Brexit will impact how you serve your existing UK clients, as well as your overall UK market strategy.

- Identify your key UK customers. Schedule regular contacts and agree a joint plan to manage Brexit together.
- Work out your plan for your presence in the UK market, including how you manage currency risk and exposure.





Understand the new rules for importing from or exporting to the UK

All businesses trading with the UK should:

- Check what new customs and regulatory requirements will apply for your business.
- Consider associated costs and changed timelines for your business and the likely impact on cash-flows.
- Register with Revenue for your **EORI number**. This can be done **online** in minutes.
- Identify **Commodity (CN)** Codes for the products that you import or export. It is important that you have the right codes for your goods as these are used to determine duties and taxes.
- If you regularly import goods from third countries, consider applying to Revenue for **Binding Tariff Information**, which provides legal certainty around tariff classification decisions.
- Consider the impact of **Rules of Origin** on your customs duties – these may help determine if the goods you import or export qualify for lower duties. You may be required to have **Certificates of Origin** as part of this process. Contact your **local Chamber** for more information.
- Check if your products are transported using wood packaging or wood pallets. If so, ensure that the wood is compliant with **ISPM 15**.
- **Check with Revenue** to see if you can avail of simplified customs clearance and duty payment procedures.
- Consider creating a **Deferred Payment Account** with your bank for paying customs duties to help manage cash-flow.
- Engage with your trade representative body. They can assist you in preparing for Brexit.



- Contact your **local Chamber** for information on **Incoterms®**, an internationally recognised set of rules for terms of trade in sales contracts.
- Engage a customs agent to handle your customs formalities and complete declarations. There is high demand for these services – act now to put your supports in place.
- Alternatively, build your in-house capacity – the Government's **Clear Customs programme** enables businesses to build expertise in this area.

If you import animal or animal products (e.g. milk, eggs, honey etc.) from the UK:

- Register with the **Department of Agriculture, Food and the Marine** as well as on the **EU's Trade Control and Expert System (TRACES)**.
- Check on **TRACES** that your exporter is approved by the EU to export the category of product you require.
- Make sure your transporter or haulier is in possession of the required EU authorisations.
- Submit pre-notification of imports of live animals and animal products from the UK at least 24 hours before the consignment arrives at the point of entry.
- Submit copies of the relevant health certificates and any other documentation required to an electronic mailbox at the same time as the **TRACES** document is completed.
- Contact the **Sea Fisheries Protection Authority (SFPA)** to secure a Catch Certificate where you are importing wild-caught fish or fishery products. You must give the SFPA at least 72 hours advance notice.
- For further information, see **agriculture.gov.ie**, **revenue.ie**, **sfpa.ie**, or contact your sectoral representative bodies.

UNDERSTAND THE NEW RULES FOR IMPORTING FROM OR EXPORTING TO THE UK

If you import plants and plant products such as flowers, or fruit:

- Register as soon as possible with the **Department of Agriculture, Food and the Marine**.
- Ensure that your supplier can supply the appropriate documentation.
- For further information, see **agriculture.gov.ie/brexit**, or contact your sectoral representative bodies.

If you import food/drink products or food contact materials:

- Find out what requirements apply. Contact the **Food Safety Authority of Ireland (FSAI)** for information on what regulations apply to your food. Food products are controlled at the point of entry to the EU by the Department of Agriculture, Food and the Marine and the Health Service Executive **Environmental Health Service**.
- For controls on foods of **animal origin**, such as meat, milk, eggs, honey or foods containing these as an ingredient, see section above on the import of foods of **animal origin**.
- Foods of non-animal origin, such as drinks, prepared foods, deserts, bread, cakes, confectionary, food supplements, and food additives such as colours, are checked at point of import and on the market by the **HSE Environmental Health Service**. Check the **Food Safety Authority of Ireland** website to see what documentation is needed to import these products.
- Make sure your transporter or haulier is in possession of the required EU authorisations.



- For food products and food contact materials that require specific checks at import, you must submit all required documents to the **HSE Environmental Health Service** at least one working day prior to arrival. A list of these products is available at www.fsai.ie/Brexit.
- Ensure your food product complies with **EU food labelling** requirements. All foods placed on the EU market must have an EU contact address of either the food business established in the EU or the name and address of the food importer established in the EU.

For those exporting animals, animal products, plants, plant products, food and healthcare products to the UK:

The UK has not yet finalised their requirements for export certification.

However, there are a number of steps that will be required. For now, businesses exporting plants/plant products and fish/fishery products are advised to:

- **Register with the Department of Agriculture, Food and the Marine** so that they can secure phytosanitary certificates for exports of plants and plant products to the UK.
- Contact the **Sea-Fisheries Protection Authority** for information on Catch Certificates for exports of wild-caught fish or fishery products.

For traders who may have UK VAT liabilities post-Brexit:

- Check to see if you need to **register for VAT** in the UK or another Member State as a result of changes e.g. if you previously used the Mini One Stop Shop to pay VAT due in the UK you will now need to register for VAT in the UK.

For traders in excisable products such as alcohol:

- Post-Brexit, if you import excisable products from the UK, you will have to pay any charges due to enable the release of your goods unless these goods are destined for a Revenue approved tax warehouse immediately after importation.
- If you export excisable products to, or move them through the UK, you or your agent must complete a **customs declaration**.

For those working in the services area:

When the UK leaves the EU, EU law will no longer apply in the UK. This includes things like the **Services Directive**, and the **recognition of qualifications**, all of which help to support the services trade.

There are different conditions and restrictions for different sectors or businesses within the services area. However, businesses are advised to:

- Consider your own course of action to prepare for a post-Brexit trading environment by looking at your reliance on the UK markets.
- Consider whether you want to seek alternative service providers either in Ireland or elsewhere in the EU. If you provide services into the UK market, you need to consider your business model.
- Consider the possible impact of the General Data Protection Regulation on your business as the UK will immediately be considered a third country for data protection purposes (see section on **data management** for more information).
- Avail of the **Government supports** available for businesses affected by Brexit.





Be aware of possible changes to transport & logistics for goods transiting via the UK

There will be changes for the transport of goods between Ireland and other EU countries by road through Britain, including the potential for disruption at ports, such as Dover-Calais.

This route is commonly referred to as the landbridge and is used by a large number of Irish businesses to deliver goods to and from the EU continent – particularly goods that have short shelf lives such as fresh food products.

Post-Brexit, businesses that use the landbridge will face new rules when using the customs transit procedure. To prepare for these changes and be able to use the landbridge with minimum disruption post-Brexit, you need to:

- Consider applying to **Revenue** to avail of transit simplifications, including authorised consignor/consignee, which may allow you to move goods directly to/from your premises.
- Make sure you or your customs agent has the capability to lodge transit declarations.
- Work through your bank or your customs agent/logistics provider to have the necessary financial guarantees in place. This process can take a number of weeks/months and you are advised to contact your bank as soon as possible.
- Work with the **Department of Agriculture, Food and the Marine** to register on the EU Commission **TRACES** system so that you can complete the required documentary checks where you are moving animals or animal products.





Review all your regulation, licencing and certification requirements

EU registrations, certificates, licences and authorisations are required for trade in the EU for many types of goods and services. Brexit will particularly impact highly regulated sectors such as:

- Medical devices
- Chemicals
- Construction products
- Transport services
- Financial services
- Machinery and electrical equipment

Currently, a lot of this licencing and certification work is undertaken by UK based organisations. In the event of no deal, UK issued certificates, licences and authorisations may no longer be valid in the EU. Similarly, EU registrations issued to UK companies prior to Brexit may no longer be valid.

It is essential that you make sure your products or services are fully compliant for sale on the EU market.



For those making or using products that are regulated or certified:

- Check that these will be regulated or certified for sale and use on the EU market post-Brexit. For example, if you are in the construction trade this might include timber products, electrical fittings, prefab buildings, precast concrete and bricks.
- Post-Brexit, UK Notified Bodies will no longer be recognised for certifying products to be placed on the EU single market. If you currently use a UK Notified Body, you need to transfer your product certification to an EU-27 Notified Body. You can find a list of all EU Notified Bodies on the [**NANDO database**](#).
- Contact the [**National Standards Authority of Ireland \(NSAI\)**](#) for more information. The NSAI has also produced a number of [**factsheets**](#) covering standards, certification and the impact of Brexit on areas such as construction and green procurement.
- With the UK becoming a third country, prepare for any additional responsibilities you may take on as an importer when sourcing products from the UK post-Brexit.
 - > Where appropriate you will need to ensure your UK supplier has appointed an EU based authorised representative.
 - > Check that your UK based manufacturers have carried out the appropriate conformity assessments, documentation and legal obligations to comply with EU product safety regulations for products. This would include products such as children's toys. You can contact the [**Competition and Consumer Protection Commission**](#) for information on this.



- > If you use chemicals, machinery and equipment manufactured in, or imported from the UK, you must check that these are fully compliant with EU safety requirements. The Health and Safety Authority (HSA) has published an [overview and information](#) on the implications of Brexit and the access of certain regulated products, such as chemicals, machinery and transportable pressure equipment to the EU market. You can contact the [HSA helpdesk \(wcu@hsa.ie\)](mailto:wcu@hsa.ie) or their dedicated [chemicals helpdesk \(chemicals@hsa.ie\)](mailto:chemicals@hsa.ie) for further guidance on this.
- > Certificates from UK testing laboratories will remain valid but it is recommended you check with the appropriate Authority receiving the certificate.
- If you plan to export **regulated products or services to the UK post-Brexit:**
 - > Check what certification requirements will be in place.
 - > Check if you need to appoint a designated representative for exporting into the UK.



For those who need recognised qualifications and/or a licence to practise:

There are a number of jobs where you need to have recognised qualifications and/or a licence to practise. These include many roles in sectors such as:

- **Healthcare:** doctors, nurses, physiotherapists, dental hygienists.
- **Finance:** accounting technicians, chartered certified accountant, certified public accountant, auditors.
- **Construction:** gas installers, electrical contractors, mobile crane operators, articulated dumper operators, quarrying, those working with F-Gases.
- **Transport:** Manager Certificate of Professional Competence (CPC), Driver Certificate of Professional Competence (CPC).

If you have already had these qualifications recognised by the relevant regulatory or professional body, such as the **Road Safety Authority** in the case of driving instructors, there will be no change and you can continue to practise in Ireland.

However, people who got their licence/certificate to practise from a UK body may need to take steps to ensure their licence/certificate is still valid.

Between now and 31 October, people with UK professional qualifications, licences or certificates should contact their relevant regulatory body to discuss any steps which may need to be taken.



Review your contracts and your data management

Legal contracts

- Review your contracts with UK based suppliers and customers to see if you need to make any changes.
- When **trading with the UK**, check the terms of trade for costs and liability for clearing customs and payment of duties.
- Consider the use of **Incoterms**[®] to ensure agreement on costs and obligations in your contracts. These are an internationally recognised set of rules that are used in international and domestic contracts for the trade of goods. Contact your **local Chamber** for more information.
- Ensure that contracts provide adequate protections for the transfer of personal data post-Brexit (see section on **data management** for more information).



Data

- Consider the possible impact of the General Data Protection Regulation on your business as the UK will immediately be considered a third country for data protection purposes.
- Review your existing processes and contracts to see if they involve personal data transfers to the UK. This will include sending customer mailing lists to and from the UK, or employee data if you use a UK-based payroll firm etc. It also includes data storage or website hosting where this involves personal data.
- Check that your processes and contracts comply with data protection regulations. Data protection and commercial transfers of personal data are regulated at the EU level and there are a range of measures that enable such transfers to and from third countries.
- The **Data Protection Commission** has issued guidance on what measures would apply for a majority of companies in the event of a no deal Brexit and how to implement these.



Manage your cashflow, currency and banking

Sterling & Cashflow

Sterling and euro volatility is a key challenge for all Irish businesses. Brexit may also have an impact on your business' working capital needs. To plan for and reduce the impacts of these risks to your business, you can:

- Assess your exposure to €/£ exchange rate volatility. Use Enterprise Ireland's **currency impact calculator** to model the likely impact of currency exchange rates on your profitability.
- Check the Government's guide, **Currency Risk Management for Irish SMEs**, to help your business assess and manage your currency exposure.
- Assess the impact Brexit may have on your cashflow and working capital. Further guidance on managing your working capital is available from the **Department of Business, Enterprise and Innovation**.
- Develop a costed business plan, working through different Brexit contingencies.
- Avail of **Government supports** to help manage cashflow through schemes such as the **Future Growth Loan Scheme** and the **Brexit Loan Scheme**. Once you have approval in place from one of the participating banks, the loan will be available for draw down when you need it. Apply as soon as possible as applications can take a number of weeks to process.
- Talk to your financial advisor on the steps you can take to minimise any negative impact.

Banking & Financial Services

There has been significant work at the national and EU level to ensure continuity of banking, payments, insurance and financial services post-Brexit. It is expected that the vast majority of customers will see limited, if any, changes post-Brexit.

If you have concerns about the provision of any financial, insurance or banking products that your company uses post-Brexit, you are advised to contact your provider directly.

You can also contact the **Central Bank of Ireland** for further information and guidance.





Protect & inform your staff

A large number of businesses have staff who are UK citizens and/or staff who travel to and from the UK for work.

A key practical concern for businesses will be the requirements for some staff travelling to the UK and recognition of professional qualifications and licences to practise.

Travelling & Visas

The longstanding **Common Travel Area** will continue to enable Irish and UK citizens to travel freely between both Ireland and the UK, and to work, study and access public services in each country as they currently do.

Residency requirements, as appropriate, will continue to apply to non-EU and non-UK citizens. Please check with the **Department of Justice and Equality** for current information on these requirements.

Where people are travelling to the UK for work purposes, they should be aware that existing arrangements for income tax and related payments will continue. For information, please visit [revenue.ie](https://www.revenue.ie).

Professional qualifications & licences to practise

Review the **Regulation, licencing and certification requirements** section above and check to see if this impacts your staff.





Take advantage of Government Brexit programmes and supports

To support businesses as they prepare for Brexit, the Government, together with industry bodies and business groups, has developed a range of Brexit programmes and advisory supports.

These are tailored to your business sector and cover:

Assessing your Brexit readiness, business planning support and advice

There is a broad range of programmes and advisory supports in place depending on your specific business needs.

- InterTradelreland's **Brexit Advisory Service** is available to all businesses.
- The Local Enterprise Office network runs regular **Brexit clinics** along with a nationwide **Brexit Mentor Programme** to support business owners and managers of small and micro businesses on a one-to-one basis.
- For exporters, Enterprise Ireland runs **Brexit Advisory Clinics** across the country as well as a series of **Brexit Webinars** with insights, information and key tips that will help your business mitigate some of the risks of Brexit.
- Bord Bia's **Brexit Barometer** and **Brexit Action Plan** provides information on supply chain, currency, customs and international market diversification opportunities for the food and drink sector.
- **Bord Iascaigh Mhara** has a range of supports for seafood businesses to prepare for Brexit.
- Fáilte Ireland's **Brexit Response Programme** is a customised suite of supports focusing on market diversification, training, competitiveness, and development of UK markets.

Financial supports

A number of financial supports are available to help address the challenges Brexit presents for Irish business. These include:

- InterTradelreland's **Start to Plan vouchers**, which provide up to €2,250 for SMEs to source professional advice/training. Businesses can also avail of up to €5,625 through the **Brexit Implementation voucher** to support implementation of their Brexit plan.
- The **Brexit Loan Scheme** through which eligible businesses can secure loans from €25,000 up to €1.5 million, including unsecured loans up to €500,000, for terms of up to three years and a maximum interest rate of 4%.
- Enterprise Ireland's **Be Prepared Grant**, which offers up to €5,000 to assist exporting client companies to develop a Brexit plan and the **Market Discovery Fund**, which supports companies to research viable and sustainable new market entry strategies.
- Local Enterprise Offices' **TAME Grant** (Technical Assistance for Micro-Exporters) which offers up to €2,500 to support companies to explore and develop new export market opportunities.
- The **Future Growth Loan Scheme** which makes up to €300 million of loans available to support strategic investment by SMEs, in a post-Brexit environment. These will have terms of 8-10 years and are open to those in the primary agriculture and seafood sectors.

Training and upskilling supports

A range of supports to upskill staff has been developed across key areas to address the challenges of Brexit including customs clearance, supply chain management, and marketing. These include:



- **Skillnet Ireland's Clear Customs Initiative**, which offers immediate and free customs training to customs intermediaries, and to businesses who frequently trade with or through the UK. Eligible businesses that register their interest with Enterprise Ireland before 20 September can also avail of a payment from Enterprise Ireland of up to €6,000 per employee that completes the training to invest in staffing and other eligible customs compliance costs (to a maximum of €60,000, depending on the level of UK trade).
- **Local Enterprise Offices**, which run one-day 'Prepare Your Business for Customs' workshops throughout the country. These are open to all businesses across all industries and provide companies with a good understanding of the potential impacts and key customs procedures when trading with the UK post-Brexit. Visit LocalEnterprise.ie/Brexit to find details of upcoming workshops.
- Enterprise Ireland's **Act On Initiative**, which helps companies to develop an action plan for Brexit focusing on the areas of financial and currency management, strategic sourcing, and customs and logistics. Businesses can also avail of the **Customs Insights online course**, which provides an understanding of the main customs processes and documentation requirements.
- **Bord Bia** workshops, training programmes and one-to-one support covering areas such as customs compliance, sanitary and phytosanitary (SPS) controls, logistics and UK customer engagement.
- **Tourism Ireland** training supports covering customs and tariffs, currency risk and supply chain management tailored to the needs of the tourism and hospitality sectors.
- **Fáilte Ireland** training programme and supports including financial mentoring, cost and competitiveness measures and market development initiatives.

You can also contact your financial advisor, your accountant, or any professional bodies that you are a member of to talk through your Brexit plan.



Know more about the impact on your sector

A lot of research and insight is available on the impact of Brexit on the Irish economy and on specific sectors, including retail, construction, healthcare, tourism and financial services.

It's all available on Gov.ie/Brexit.





Rialtas na hÉireann
Government of Ireland