

# Brexit – the end of transition (but not of negotiations?)

At the time of going to press, there were still no details of a Brexit deal (or no deal). However, Government has confirmed that – come whatever – certain things are going to change.

The decision to leave the Single Market and Customs Union means that customs formalities will apply to all GB-EU movements from 1 January 2021. This means that if you are selling goods to, or buying goods from the EU, you will have to comply with new processes.

These include:

- Customs declarations
- The payment of tariffs, duties and VAT

- Compliance with other applicable regimes (for instance if you are moving animal products, certain plants, chemicals or goods covered by international agreements).

Government warns that even if you are just sending/receiving one package this could apply to you.

The UK has “adopted a pragmatic approach, staging in the introduction of import controls from 1 January 2021 to the end of June, with the full regime in place by 1 July 2021 – although there are actions you still need to take now”.

The EU will impose full controls from 1 January 2021. This is

important, because any movement of goods between GB and the EU will require action on both sides of the border. Whoever you are trading with will also need to complete certain processes – otherwise goods may be held up.

From 1 January 2021, when the transition period ends, the UK will operate an external border. This means that controls will be placed on the movement of goods between the UK and EU. Detail on how this will work in the Border Operating Model is available online. For information on movements under the Northern Ireland Protocol, see below right.

## Transition – employing staff

From 1 January 2021 free movement will end, and the UK will introduce a points-based immigration system.

The new system will treat EU and non-EU citizens equally and transform the way in which all migrants come to the UK to work. Anyone coming to the UK to work, excluding Irish citizens, will need to apply for permission in advance.

### Skilled Worker route and the UK points-based immigration system

The Government has opened visa applications for people wanting to come and work in the UK under the

new points-based system, including the Skilled Worker route.

Under the new Skilled Worker route, anyone coming to the UK to work will need to demonstrate that they have a job offer from a Home Office-licensed sponsor at the required skill level – Required Qualifications Framework 3 or above (A Level and equivalent). Anyone you hire from outside the UK needs to speak English to the

required standard and their job is required to meet the applicable minimum salary threshold.

### Licensed sponsors – reminder

If you are planning to recruit from overseas from 1 January 2021, you will need to register as a licensed visa sponsor. You may not be able to legally hire people from outside the UK if you do not have a licence. New employees from outside the UK will also need to meet new job, salary and language requirements. Irish citizens and those eligible under the EU Settlement Scheme are not affected. There are links to the appropriate pages on the .gov website from the Brexit section of [www.leisurevehicleshub.co.uk](http://www.leisurevehicleshub.co.uk)



There is more information on [www.gov.uk/transition](http://www.gov.uk/transition)

### Make sure you're ready

Your business, family, and personal circumstances will be affected. Use the Brexit checker to get a personalised list of actions. You can also sign up for emails to get updates for what you need to do.

[Start now >](#)

- ✓ Check
- ✓ Change
- ✓ Go

## Brexit and data protection

The Government has just published its Partner Pack for a new campaign to make sure that businesses prepare for new data protection requirements that will result from the UK leaving the EU at the end of the year. The three key messages are:

- If you're a business or organisation that receives personal data from the EU/EEA, you must check if you need to take action on data protection to ensure data can flow lawfully from 1 January 2021.
- Visit [GOV.UK](https://www.gov.uk) to find out how you can lawfully continue to receive personal data such as names, addresses or payroll details from organisations in the EU or EEA from January 2021.
- Sign up to the Information Commissioner's Office (ICO) newsletter for up-to-date information on steps you can take to ensure that personal data you receive from the EU/EEA can flow lawfully from January 2021.

## No registration = no delivery to Northern Ireland

All touring caravan, holiday caravan or motorhome manufacturers, hauliers, distributors or suppliers need to register for the Trader Support Service if they move goods between Great Britain and Northern Ireland. Without this, they will not be able to continue to move goods into Northern Ireland from 1 January 2021.

The Trader Support Service (see [www.gov.uk/guidance/trader-support-service](https://www.gov.uk/guidance/trader-support-service)) will raise declarations on your behalf at no charge, and training and support is also available. If you move your goods via a haulier, you must check they have registered with the service, to ensure there is no interruption to your deliveries.

## HMRC, Transition and Staging

In light of COVID-19 and "the limited time remaining before the end of the transition period", Government has agreed that, whilst it is still the policy intention for full controls to be introduced at the UK border, they will "now be introduced in stages from January 2021 onwards".

### What staging means

- Government is introducing customs requirements over a period of time and most traders will not have to make import customs declarations on 1 January 2021.
- Traders importing controlled goods (such as excise goods) will be expected to follow full customs requirements.
- VAT registered businesses who make full import customs

declarations will be able (but not compelled) to use Postponed VAT Accounting which allows them to account for import VAT on their periodic (usually quarterly) VAT return.

- Traders importing non controlled goods from the EU can delay submitting declarations to HMRC for up to six months after the point of import.
- Businesses will be required to keep records of their imports and to submit the information, via a supplementary declaration, after six months, including paying the required duty via an approved duty deferment account. To be able to submit the supplementary declaration, businesses must be authorised for CFSP, or use an intermediary who is authorised.

## Guidance on registering new vehicles after 1 January 2021

The Department for Transport (DfT) and DVLA have granted a 12-month concession to manufacturers, including multi-stage build vehicle manufacturers, so they can ensure their IT systems will meet the new type approval requirements to populate RaV, or print a V55 when registering vehicles after 1 January 2021.

**For multi-stage build vehicles** new guidance states that: *Chassis manufacturers making incomplete vehicles, EU approval is acceptable: Provisional GB approval is not required.*

*A second or final stage manufacturer, with their own EU approval, needs to obtain **Provisional GB Approval** for the completed vehicle, which will then be used for registration purposes.*

*The EU number can be entered into RaV/V55 during 2021 if required. (NSSTA and IVA will also continue to be acceptable, for manufacturers who do not have EU type approval).*

DVLA is asking all manufacturers to make the changes as soon as possible, and as the RaV system is able to accept all 'prefix' letters, those who are able to supply the relevant data from 1 January 2021 should do so.

For those registering vehicles using the V55 – 1/2/4, the same concession is also being granted. The EU type approval number will be accepted during 2021, after which the correct GB approval number must be used.

- For more guidance and FAQs, including information for smaller converters of vans with EU WVTA and NSSTA for the conversion, contact [david.w@thenc.org.uk](mailto:david.w@thenc.org.uk).