



Dear Sirs and Madams,

Since there could be a “hard” BREXIT on March 29, 2019, immediate measures must already be taken.

From a customs and export control perspective, these should look as follows:

- Checking the goods and delivery routes in relation to the UK (both in terms of purchasing as well as sales – logistics/supply chain)
- Clarification of the current purchase and delivery conditions with UK (possibly which Incoterms?, VAT and any applicable customs duties will both be specifically affected)
- Verification of supplier declarations regarding the origin of goods (risk: loss of origin of goods / preferential use)
- Updating goods master data (UK identification = third country) and/or enterprise resource planning system/logistics
- Customs registration (EORI number) may be required for export and import
- In the case of excise duties: no application of the EMCS (Excise Movement and Control System; excise duties) procedure with respect to UK
- Review and adjustment of the Internal Compliance Program – ICP – (particularly relevant for export manager/MD)

- Contractual Amendments (pricing, delivery conditions) may be required, since a possible customs clearance from March 30, 2019 onwards will not only trigger additional costs, but may also lead to a loss of preferences (keyword: supplier declaration)

Please note that the list of the aforementioned immediate actions is very general and therefore not exhaustive, thus it does not replace any individual/specific case advice.

The Global Trade (foreign trade and customs) team at Rödl & Partner, in particular our customs law expert Ewald Plum will be happy to assist you for further discussion.

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