



BRITANSKO-  
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## GUIDANCE TO CHANGES AFTER BREXIT

The guidance below is largely taken from [www.gov.uk/eubusiness](http://www.gov.uk/eubusiness), with some additional information relevant to guidance from EU/Slovene authorities. It is divided into sections for ease of use.

### 1. EXPORTER TO THE UK

[gov.uk/guidance/eu-business-exporting-to-the-uk](http://gov.uk/guidance/eu-business-exporting-to-the-uk)

Rules are changing and there will be border requirements placed on the movement of goods between the EU and UK. [Find out more about how the border with the UK will work.](#)

#### Key actions to take include:

- Make sure you talk to your trading partners in the UK to agree responsibilities and have the correct paperwork for the type of goods you are trading with counterparts in the UK. Ensure you have completed the necessary border requirements. (optional: you can [appoint someone to handle all UK customs procedures on your behalf](#);) )
- Ensure your haulier firm has [the right documentation](#) for the border crossing;
- Check if there is [guidance on changes affecting importation to the UK of your particular types of goods](#) – including, for example, manufactured goods; energy-related goods; timber; plant and animal products; chemicals and cosmetics.
- Understand the wider rules for [placing goods on the UK market post 1 January 2021](#)
- Check the guidance below on taxes and tariffs that may apply – including the UK Global Tariff, and the requirement to pay import VAT in some cases.

### 2. IMPORTER FROM THE UK

[gov.uk/guidance/eu-business-importing-from-the-uk](http://gov.uk/guidance/eu-business-importing-from-the-uk).

Rules are changing and there will be border requirements placed on the movement of goods between the EU and UK. [Find out more about how the border with the UK will work.](#)

From 1 January 2021, businesses in Slovenia will need to make customs declarations when moving goods between the UK and the EU. If Slovenian (and other EU) businesses have not completed the right customs processes their goods will not be able to cross the EU border.

#### Key actions to take include:

- Make sure you talk to your trading partners in the UK to agree responsibilities and have the correct paperwork for the type of goods you are trading with counterparts in the UK. Ensure you have completed the necessary border requirements.
- Check import procedures with Slovenia's customs authorities – find out what customs procedures will need to be applied for bringing goods from the UK to the EU, including whether any import duties will be due. For EU and Slovenian guidance for exporting/importing to the UK, please see:

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1000 Ljubljana

t. 08 205 0967  
e. [info@bscc.si](mailto:info@bscc.si)

[www.bscc.si](http://www.bscc.si)

Matična številka: 3291472000  
Davčna številka: SI7476488



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- [Obvestila predstavnštva Evropske komisije v Sloveniji](#)
- [Finančna uprava Republike Slovenije/Brexit](#)
- For customs questions, please contact: [Europe Direct Centre](#)
- Check if there is [UK guidance on changes affecting importation to the EU of your particular kinds of goods](#) – including, for example, animals and animal products; controlled goods; or chemicals.
- check the guidance below on taxes and tariffs that may apply – including reclaiming VAT on purchases from the UK.

### 3. HAULIER WHO DISTRIBUTES TO AND FROM THE UK

[gov.uk/guidance/transporting-goods-between-great-britain-and-the-eu-from-1-january-2021-guidance-for-hauliers](https://gov.uk/guidance/transporting-goods-between-great-britain-and-the-eu-from-1-january-2021-guidance-for-hauliers)

There are changes at the UK-EU borders from 1 January 2021. To ensure smooth passage, hauliers moving goods across the border must be familiar with the new procedures, which have been set out in detail.

#### Key actions to take include:

- Use the appropriate [‘check an HGV’ service](#).
- Follow new traffic management processes at ports to avoid delays.
- Carry the correct documents for your load and complete new online procedures to cross the border and ensure paperwork requirements are fulfilled.
- Consult the [UK Government’s ‘Haulier Handbook’](#) for further details to help you plan.

### 4. TAXES AND TARIFFS

[gov.uk/guidance/eu-business-taxes-and-tariffs](https://gov.uk/guidance/eu-business-taxes-and-tariffs)

From 1 January 2021 - unless an exception applies, such as a trade agreement between the UK and the EU - the UK’s Global Tariff will apply to all goods imported into the UK. The [EU and UK Trade and Cooperation](#)

[Agreement](#) establishes zero tariffs or quotas on trade between the UK and the EU, where goods meet the relevant rules of origin.

Rules of Origin classify the economic ‘nationality’ of a good which is traded under a Free Trade Agreement (FTA). Under an FTA, parties often agree to reduce (or remove) tariffs on imports from parties to the agreement. This is known as preferential tariffs.

Rules of Origin ensure that only goods from those countries party to the FTA benefit from the preferential tariffs. These rules are designed to make sure significant manufacturing has taken place in the countries party to the agreement. This prevents manufacturers in other countries circumventing tariffs by routing exports through one of the countries party to the FTA. In case of The [EU and UK Trade and Cooperation Agreement](#) in general principle more

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than 60% of good components need to be sourced from UK or EU markets. Please note different RoO apply for individual goods (e.g. automotive sector).

**Key actions to take include:**

- [Find out more about the UK Global Tariff](#)
- You can find the specific tariff that might be applied to your goods under the UK Global Tariff, using the [search tool](#).
- Check how to [claim VAT refunds on goods and services](#) you buy from the UK from 1 January 2021.
- Make sure you understand the [new rules for paying import VAT on parcels](#) you send to UK buyers.
- Check Slovene authorities' advice about [taxes and tariffs that could apply to imports from the UK to Slovenia](#)

**5. PROVIDER OF SERVICES TO THE UK**

[gov.uk/guidance/eu-business-services](https://www.gov.uk/guidance/eu-business-services)

Your business might be affected by the changes from 1 January 2021.

**There may be new rules if:**

- you have branches or subsidiaries in the UK
- your business is part of a service sector within the UK
- you are planning a merger with a UK company
- you or your employees travel to the UK for business
- you or your employees provide services in a UK regulated profession

**Key actions to take include:**

- Check the guidance and the regulations for the UK relevant to your business (including visa requirements), to understand how changes could affect your business.

**6. WORKING IN THE UK**

[gov.uk/guidance/eu-business-working-in-the-uk](https://www.gov.uk/guidance/eu-business-working-in-the-uk)

EU citizens will be able to enter the UK without a visa for visits under 3 months (in 6 months period), and participate in certain work activities while there (including for example meetings, events and conferences).

**Key actions to take include:**

- If you plan on driving in the UK, find out [what documents you will need](#). After 1 October you will require passport instead of ID card.

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- Some EU citizens travelling to the UK for work purposes will need a visa from 1 January 2021. Find out about [permitted work-related activities](#) for business visits under 6 months.
- If you require EU, EEA or Swiss citizens to go to the UK to work for longer than 6 months, you will need to check [the UK's immigration laws](#).
- If you employ or intend to employ an EU, EEA or Swiss citizen to commute into the UK, you will need to consult [guidance for frontier workers](#).
- Find out about any [travel restrictions in place due to coronavirus](#), affecting travel into the UK.

## 7. DATA PROTECTION AND COPYRIGHTS

[gov.uk/guidance/eu-business-data-protection-and-copyright](https://gov.uk/guidance/eu-business-data-protection-and-copyright)

### Key actions to take include:

- Check the guidance of Slovenia's local data protection regulator to ensure you are prepared on data protection and data transfers.
- [Changes to EU cross-border copyright mechanisms](#) may impact your business. Make sure you have the right permissions from 1 January 2021. And note that you may not have protection for [unregistered designs](#) if you do not disclose your designs correctly.
- If you export [Intellectual Property](#) protected goods, check the new rules for parallel exporting. You may need to contact the rights holder to get permission to continue after 1 January 2021.

## FURTHER ASSISTANCE

**For any further assistance including customised help to your specific case, please contact one of our members who provide services for Slovenian exporters:**

- Ernst & Young, Anka Pogacnik, Manager Tax and Law Services [Pogacnik@si.ey.com](mailto:Pogacnik@si.ey.com)
- Deloitte, Andreja Škofič Klanjšček, [askofic@deloittece.com](mailto:askofic@deloittece.com)
- aTax International, Azra Begič Milanez, Partner [abegic@ataxint.com](mailto:abegic@ataxint.com)
- PwC, Mojca Bartol Lesar, Director Tax and Legal Services Leader for Slovenia [mojca.bartol.lesar@pwc.com](mailto:mojca.bartol.lesar@pwc.com)
- Unija Consulting, dr. Nina Orehek Ručigaj, CEO, [nina.orehek@unija.com](mailto:nina.orehek@unija.com)
- CMS Reich-Rohrwig Hainz, Ivan Kranjec, Lawyer and Tax specialist, [ivan.kranjec@cms-rrh.com](mailto:ivan.kranjec@cms-rrh.com)

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