

## Business ready for no deal Brexit?

On 31 October 2019, the UK could leave the EU without a signed withdrawal agreement. Read here for key points your business should consider.

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On 31 October 2019, the UK could leave the EU without a signed withdrawal agreement. In this scenario, the UK will immediately leave the EU without a transition period; cooperation between the UK and EU will cease and this will cause seismic change in many areas of business.

Key points your business should consider are:

### Data Protection:

- Review data flows and transfer mechanisms to make sure there will be no breach in your businesses data operations; including transfers of personal data from the EU to the UK and onward transfers of that data from the UK to third countries.
- If you are relying upon consent obtained while the UK is still a member of the EU, consider obtaining it again as it is currently unclear whether UK businesses relying on consent in processing EU personal data can continue after a no deal Brexit.
- If you have an office in another EU country or process EU personal data, you should consider other aspects of local privacy laws in that country, as GDPR allows for local variations.

### VAT:

- The UK will become a 'third country' for EU VAT purposes.
- Suppliers of services to clients in EU member states should note that following a no deal Brexit, the current rules for the place of supply of services will generally apply as if the suppliers of services to an EU customer were to a third country customer.
- In general, all goods entering the UK as parcels sent by overseas businesses will be liable for VAT.
- Exporters will need to be aware that import VAT and customs processes are likely to apply to goods on entry to the EU.
- UK businesses will continue to be able to claim refunds of VAT from EU member states but in future they will need to use the processes for non-EU businesses.

### Consumer Law:

- The European Commission's Online Dispute Resolution procedure nor the European Small Claims procedure will be available to UK consumers.
- The European Health Insurance Card will no longer be made available to UK residents/citizens. This means that those travelling from the UK to EU/EEA states will need to purchase health insurance to cover accidents and emergencies following a no-deal Brexit.
- Any judgment of a UK court made against an EU/EEA retailer will no longer be automatically enforceable against the retailer in that country.

## Contact



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