

# DOING BUSINESS WITH POST BREXIT BRITAIN

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BERNARDINE ADKINS, TODD BURKE, TOM COX



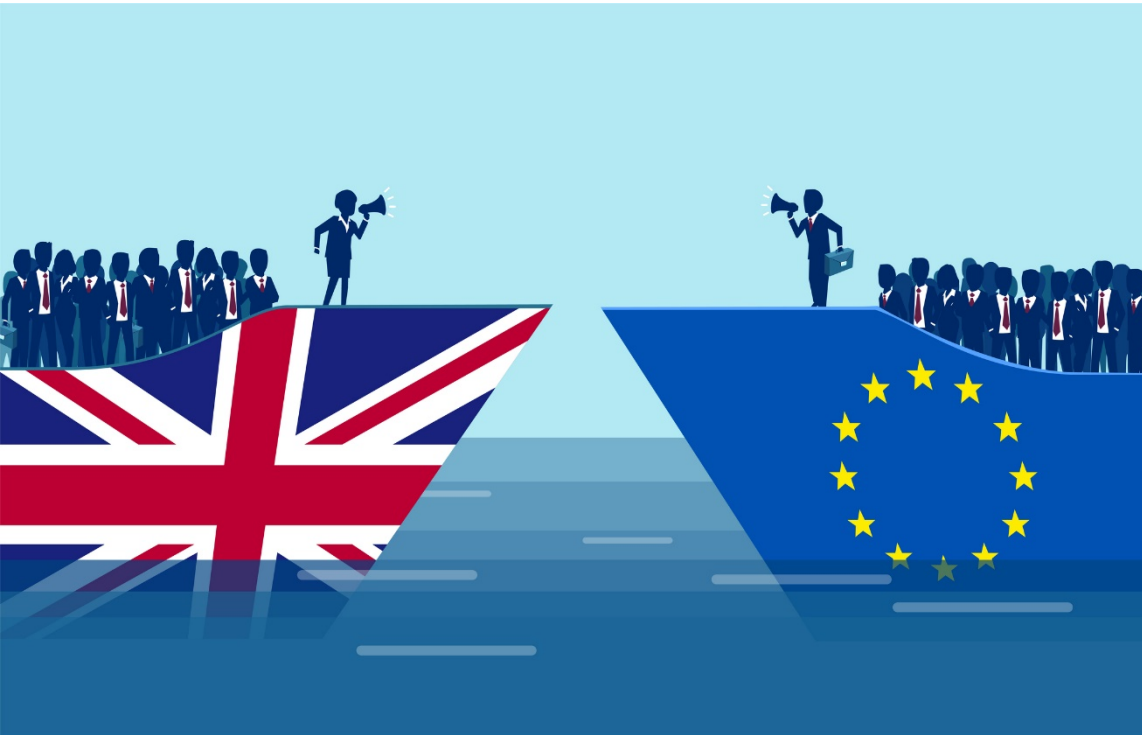
# SO MUCH MORE THAN BREXIT

- Strong correlation between English identity and voting for 'Leave.'
- Realignment of relationship of individual with the State as a result of loss of EU law

*'Brexit is a strange kind of resurrection: the tomb is empty but the vanished body has not yet been seen alive'*

**Fintan O'Toole**

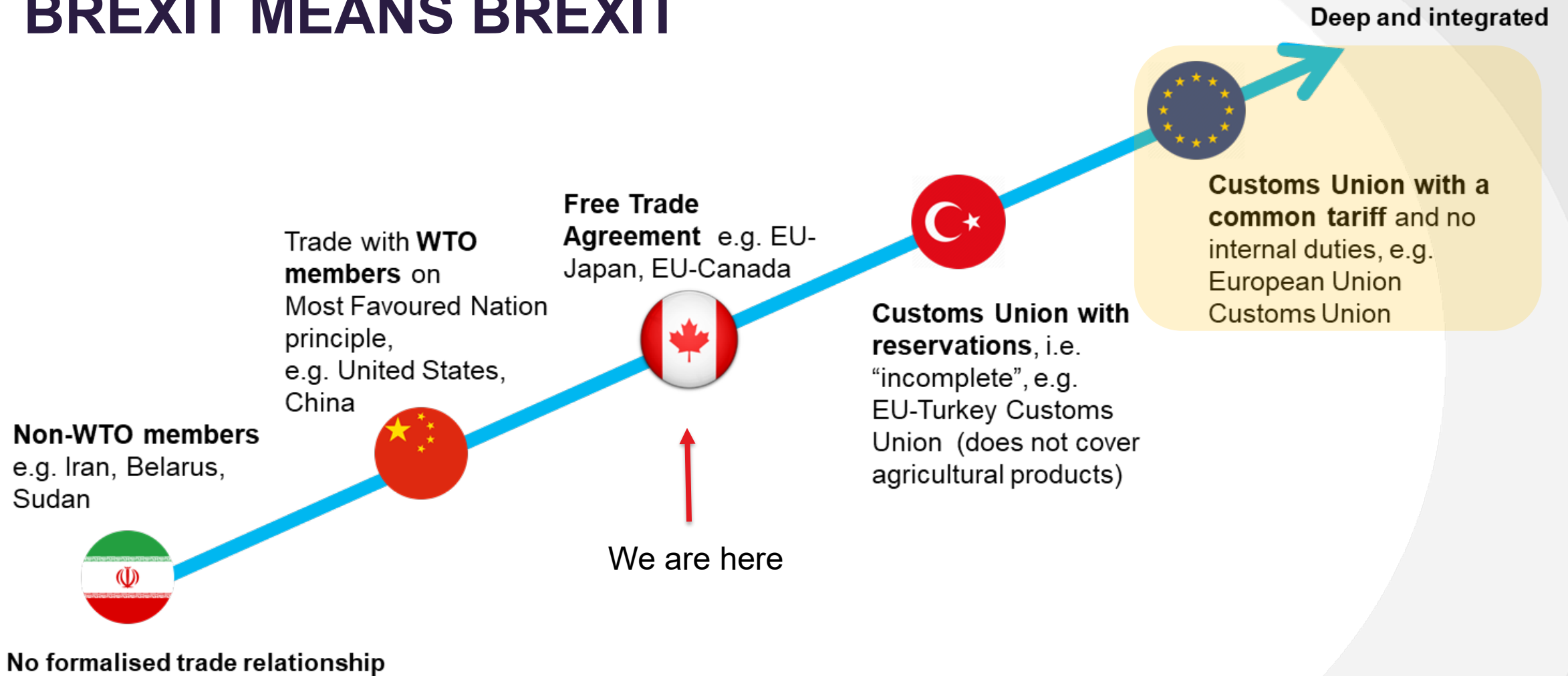
# THE EASIEST DEAL IN HUMAN HISTORY?



*“This is the first trade deal in history where partners are seeking to get further apart....All trade deals I’ve ever worked on were about getting closer together and dismantling barriers to trade. We are now deliberately re-erecting barriers, seeking a thinner relationship than the one we have.”*

**Ivan Rogers, Der Spiegel online,  
1 March 2019.**

# BREXIT MEANS BREXIT



# THE TRADE AND COOPERATION AGREEMENT



- 'Zero tariffs and zero quotas' on the movement of goods
- Provisions governing trade in services and investment
- There are now border checks, a new customs border, VAT, safety and security as well as new rules on sanitary checks for plants and animals
- The previous protocol on Northern Ireland has been maintained
- An attempt to restore control over the UK fishing waters
- There is no place for the European Court of Justice for resolving disputes in connection with the TCA



# THE 1998 GOOD FRIDAY AGREEMENT (GFA)



- An international agreement between the UK and Ireland, and a multi-party agreement between the major political parties in Northern Ireland at the time (except the DUP, who opposed it)
- Pre-supposes UK and Ireland are members of the EU –to *“develop still further the unique relationship between their peoples and the co-operation between their counties as friendly neighbours and as partners in the European Union”*
- The GFA was approved in referenda by voters across the island of Ireland.

# ..THE BACK STOP BECOMES THE FRONT STOP

- All-island regulatory zone for goods
- Consent of the NI Executive and Assembly (Stormont)
- Customs checks IRL/NI (but not 'at the border')
- Checks on goods NI/GB but not NI/GB
- NI fully in the UK customs territory



# RELEVANT TEXTS



- The EU-UK TCA and Irish Protocol
- The European Union (Future Relationship Act) 2020
- The Customs (Cross Border Trade) Act 2018
- Customs and Excise Management Act 1979
- Taxation (Post-Transition Period) Act 2020
- The Customs (Import Duty) (EU Exit) Regulations
- The Customs (Export) (EU Exit) Regulations
- ...And a whole host of other statutory instruments, with names like “*The Customs (Revocation of Retained Direct EU Legislation, etc.) (EU Exit) Regulations 2019*”!



A pair of scissors is shown cutting through two flags: the Union Jack on the left and the European Union flag on the right. The scissors are positioned diagonally across the center of the image, with the blades meeting at the top and the handles extending downwards. The text "BORDER OPERATING MODEL" is overlaid in white, bold, sans-serif font across the middle of the image, partially overlapping the flags and the scissors.

# **BORDER OPERATING MODEL**

# KEY DATES – PHASED IMPLEMENTATION

Date	Activity
31 December 2020	Transition period ended, UK no longer treated as member of EU Customs Union or Single Market
1 January 2021	<p>GB importers of standard goods must keep records of imports from the EU (and account for import VAT) but can defer full customs declarations and payment of tariffs until July 2021</p> <p>Importers of controlled/excise goods will need to submit standard customs declarations</p> <p>Physical checks for high-risk live animals and plants at point of destination (not at GB border control post)</p> <p>Export declarations and UK exit Safety and Security declarations required for all goods</p>
From October 2021	All products of animal origin (e.g. meat, honey, milk) and regulated plant/plant products will require pre-notification to HMRC.
From January 2022	<p>All traders will be required to make full customs declaration at the point of importation and any applicable tariffs. Safety and Security declarations required for relevant products</p> <p>Physical checks on products of animal origin, plants or plant products will take place at GB border control posts, not at destination</p>

# WHAT HAPPENS NOW?

- De-regulation – or
- Re-regulation?

# MORE CAKE ANYONE?



Early contenders for UK/third country trade deals –

- US
- India
- China ?



“KEEP  
CALM  
AND  
CARRY  
ON”





# SUGGESTED READING

- Brexit & Ireland (Tony Connelly)
- Brexit – How Britain Left Europe (Denis MacShane)
- Le Brexit Va Reussir (Marc Roche)
- Britannia Unchained – Global Lessons for Growth and Prosperity (Kwasi Kwarteng, Priti Patel, Dominic Raab, Chris Skidmore, Elizabeth Truss)
- Heroic Failure: Brexit and the Politics of Pain (Fintan O'Toole)
- 9 Lessons in Brexit (Ivan Rogers)
- The Great British Reboot: How the UK can thrive in a turbulent world (Alex Brummer)





## BERNARDINE ADKINS

*Partner,  
Head of EU, Trade & Competition,  
London, Brussels*

T +44 (0)37 0733 0649

bernardine.adkins@gowlingwlg.com



## TODD BURKE

*Partner, Ottawa*

T +1 416-862-4365

todd.burke@gowlingwlg.com



## TOM COX

*Principal Associate, London*

T +44 (0)20 3636 7945

tom.cox@gowlingwlg.com



## HAROLD LEE

*Global Trade & Compliance Director,  
St. Louis*

T +1 (314) 983-7827

harold.lee@icl-group.com





**GOWLING WLG**