

Brexit after 1 January 2021 for suppliers of goods from the UK to the EU and Slovakia

As of 20 January 2021

The United Kingdom of Great Britain and Northern Ireland (UK) has left the European Union (EU) in accordance with the Withdrawal Agreement concluded on 31 January 2020. Nothing had substantially changed for both businesses and citizens of the UK and EU during the transitional period that started on 1 February 2020. It had given businesses room to prepare for the changes in the movement of people, goods, services and capital after 1 January 2021, when the rules of the customs union would cease to apply to the United Kingdom.

During the transitional period, there were intensive negotiations regarding the UK's withdrawal and future relationships between it and the EU.

On 24 December 2020, the European Commission issued a [press release](#) announcing that agreement had been reached with the UK on conditions for continued cooperation with the EU. In light of these exceptional circumstances, for reasons of extreme urgency, the EU proposed to apply the new Trade and Cooperation Agreement would be applied on a provisional basis, for a limited period of time until 28 February 2021.

The interim post-Brexit agreement was approved on 28 December 2020 by the 27 Member States of the EU at the ambassador level and presented to their national government for application from 1 January 2021.⁶⁾

It was subsequently signed by UK Prime Minister Boris Johnson on 30 December 2020.⁶⁾

The Trade and Cooperation Agreement still has to be approved by the European Parliament. However, the President of the European Parliament told the media that MEPs would support the interim post-Brexit agreement to avoid chaos in trade, business and the daily lives of EU and UK citizens.⁶⁾

UK becomes a third country in its relationship with the EU from 1 January 2021

The United Kingdom's withdrawal from the EU Single Market and Customs Union has created for both sides additional barriers to trade and to cross-border mobility for people in both directions. When the UK left the EU, it also automatically and legally withdrew from all international agreements.

Even with the EU-UK Trade and Cooperation Agreement, since 1 January 2021 the rules for trading with the UK have been the same as for trade with other third countries. This means that goods from the UK to the EU (and vice versa) have to clear customs and are subject to customs controls and supervision. Both businesses and people alike have to file import (and export) customs declarations. This can be done electronically, although it now requires a qualified electronic signature, an activated electronic mailbox and also an assigned EORI number. There will also be certain prohibitions and restrictions from the UK to the EU that exist for imports from other third countries for certain type of goods, which potentially means import or export licenses will be required for products of plants and animals (including live animals) and phytosanitary and veterinary checks will also apply.

Bratislava, 20 January 2021

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Nonetheless, the signed Trade and Cooperation Agreement allows the rules of mutual trade between the UK to be applied [more leniently](#) after 1 January 2021, although only for a limited time until 28 February 2021 and until final ratification by all parties. Undoubtedly, what is most significant in the EU-UK Trade and Cooperation Agreement are the provisions prohibiting the imposition of customs between signatory countries on goods originating from any of them and on the prohibition of other restrictions on goods other than what is allowed by [Article XI of the 1994 General Agreement on Tariffs and Trade](#) (GATT 1994). The provisions of the article have been incorporated into the Trade and Cooperation Agreement and will be part of it after the necessary adjustments are made. In simple words, the EU and the UK are mutually committed to zero or reduced tariffs and quotas. Two key tariff and quota related areas are determination of goods and proof of their origin. The customs procedure in this area may be easier for companies that have requested and obtained the status of Authorized Economic Operators (AEO). More information can be found at the [Financial Administration's](#) website. It may be likewise advantageous to obtain [Binding Tariff Information](#) (BTI) or [Binding Origin Information](#) (BOI).

Notwithstanding, no one should forget that customs duties also include [VAT](#), excise duties and internal taxes and fees levied by the Member States and the EU-UK Trade and Cooperation Agreement does not cover them. After 1 January 2021, any supplier of UK products to the EU in general, and to Slovakia in particular, will have to pay whatever VAT the customs authorities levy, usually within 10 days. This can have a significant impact on corporate cash flow.

The full text of the EU-UK Trade and Cooperation Agreement in all the languages of the EU can be downloaded [HERE](#).

The EU-UK Trade and Cooperation Agreement consists of three pillars:

- [Free trade with no duties and quotas](#), social partnership, environmental protection and fisheries
- Law enforcement and the judiciary (criminal and civil law)
- Governance

The European Commission has been providing continuous information on its website about the process, changes and impacts in different areas since the Withdrawal Agreement was signed. [HERE](#) businesses as well as ordinary people will find announcements to help them navigate the tangle of new conditions and procedures, especially but not exclusively in the movement of people, trade and law.

Even as negotiations and discussions have resulted in the signing of the EU-UK Trade and Cooperation Agreement, Brexit has far-reaching implications for business, government and citizens in both the EU and UK.

TRADE-RELATED CHANGES THAT HAVE HAPPENED IN RELATIONS BETWEEN THE EU AND UK SINCE 1 JANUARY 2021^{2) 4)}

These changes do not apply to trade between the EU and Northern Ireland, as the Protocol on Ireland and Northern Ireland is an integral part of the withdrawal agreement, continues to be in force even after the end of the transitional period and applies to any future partnership agreement. It keeps EU rules on goods (including fiscal rules, indirect taxation, and non-fiscal rules) in place for Northern Ireland and the [Union Customs Code](#) continues to apply there.

Customs formalities and controls²⁾

Since 1 January 2021, customs formalities required by Union law apply to all goods entering the customs territory of the Union from the UK and leaving the customs territory of the Union for it.

In the EU, customs authorities are carrying out controls concerning the movement of goods under ordinary risk-based rules applicable to third countries at all of the Community's external borders, pursuant to the Union Customs Code in compliance with Regulation (EU) No 952/2013 of 9 October 2013. These controls are leading to increased administrative burdens for businesses and longer delivery times for logistics supply chains.

Economic Operators' Registration and Identification System (EORI)

Since 1 January 2021, EU companies intending to import goods from the UK to the EU and Slovakia have to provide an EORI registration and identification number for economic operators in order to communicate with customs authorities. EORI numbers issued in the UK ceased to be valid on 1 January 2021. Companies that do not have new EORIs can also take the opportunity to appoint a customs representative in the EU.

AEO Authorization (for Authorized Economic Operators)⁴⁾

An AEO approved by customs authorities is a quality mark that indicates the business to be a secure link in the international supply chain. The authorization holder verifies to their satisfaction that its internal control mechanisms, financial health, customs procedures, physical security of its goods from production through storage to transport comply with the security and/or customs requirements. Any AEO authorization holder is granted benefits by the customs authorities when clearing customs. AEO authorizations issued by a Member State are valid throughout the EU and have no expiration date. On 1 January 2021, AEO Authorizations and all other authorizations originally issued in the UK ceased to apply in the EU. Economic operator wishes that wish to obtain EU authorizations must apply for them at a Member State.

Customs and tax requirements for importing and exporting of goods (duties, VAT and excise tax)²⁾

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Since 1 January 2021, the originating status of goods traded has to be identified for them to benefit from preferential treatment under the Trade and Cooperation Agreement between the EU and UK. Duty will be charged on goods that fail to conform to origin requirements. In addition, value added tax (VAT) is charged on the importation of goods from the UK into the territory of the European Union at the amount applicable for supplies of the same goods in an EU Member State. Excise duty will be likewise charged on alcoholic beverages, tobacco and other products subject to it upon importation into the EU, as is the case with all imports from third countries into the Union, and the duty will be payable when the goods are placed on the market. Goods imported from the UK may also be subject to anti-dumping, countervailing or safeguard measures the European Union applies as part of its trade defense policy.

(SR) Entry summary declarations into the territory of the Community

These declarations ensure security measures are taken when goods enter into the customs territory of the Community. They are required when goods enter the EU. An entry summary declaration is lodged by whoever brings the goods into the customs territory of the Community, takes responsibility for their transport into it or anyone else that may be presenting the goods to the customs authority. It is lodged electronically to the customs office of entry. A written summary declaration may be lodged whenever either the computer application of the person lodging the

summary declaration or the computer system of the customs office of entry is inoperable. Certain types of goods do not require a summary declaration.

(SR) Importation of goods⁴⁾

When goods are transported from a third country, i.e. a country outside the EU, to a destination located within its customs territory, the importation of them can be simplified. Import formalities applicable to the goods under the Union's customs legislation are required in order for them to be available to final recipients. At customs clearance is where the decision is made about the release of goods and under what conditions the goods may be released into the customs procedure requested.

Customs procedures for imports: ²⁾

Free circulation

Non-Union goods to be placed on the market within the customs territory of the Union are released for free circulation. The origin of the goods plays a significance role in this procedure. Depending on their origin, the customs authority sets the customs duty, favorable tariff treatment and any preferences that may apply to the importation of the goods in the customs procedure. For this purpose, the importer identifies the country of origin, which for the goods may be non-preferential or preferential. Rules of origin have been established to determine and prove the origin of goods.

Release of goods into free circulation means the following:

- Collection of import duties in connection with the declared goods
- Collection of other levies in connection with importation of the goods (in Slovakia, these are value added tax and excise duties, were the goods to be subject to them)
- Application of commercial policy measures, prohibitions and restrictions along with the completion of other formalities laid down with respect to the importation of goods

Special procedures

- Customs warehousing - this procedure permits non-Union goods to be stored under customs supervision in premises or other places the customs authorities approve for that customs procedure. They may be available for customs warehousing of goods for either anybody ("public customs warehouse") or to store goods for holders of an authorization for customs warehousing ("private customs warehouse"). In either case, the storage period is unlimited.
- Other customs procedures - free zones, temporary admission, end-use, inward processing and transit.

Since customs clearance depends on a number of legislative conditions and administrative acts, in order to streamline the movement of goods in international trade, the Customs Code provides several options for simplifying them:

- Facilitation of the drawing up of customs declarations for goods falling under different tariff sub-headings
- Simplified customs declarations
- Entry in the declarant's records
- Centralized clearance
- Self-assessment

A request for approval of the desired simplification is filed at the competent customs office either according to where the main accounts are kept, or where such records are accessible or at least some of the activities to be covered by the simplification are to be carried out.

Goods are cleared after either a customs declaration or a re-export declaration is lodged. Customs clearance follows a standard procedure where both the customs office and the declarant have to comply with all the customs formalities required by customs legislation.

A **customs declaration**²⁾ is submitted to the customs authority by a declarant, entitled either to present the goods or to arrange for them to be presented. The declarant has to be established in the territory of the Union. Exceptions to this rule are when customs declarations are lodged occasionally, including for the end-use or inward processing procedures and when goods are in the transit or temporary admission procedures, provided the customs authorities consider the exception to be justified. There are also exceptions for declarants established in a country whose territory borders on the customs territory of the Union and presenting the goods at a Union customs office that borders the country, should the country where the declarant is established grant reciprocal advantages to declarants established in the customs territory of the Union.

Provided the goods have been duly presented to customs, the customs declaration should be accepted immediately after they have been verified. Any amount owed to the customs authorities is due when the customs declaration is accepted.

Unless the customs authorities find errors or insufficient information, or either the amount due and other payments incurred with acceptance of the customs declaration are not paid or no guarantee is provided for the goods, the goods will be released to the customs procedure requested by the declarant.

The customs declaration, either certified by the customs authority on paper or in an electronic message is decisive for whether to release the goods into a customs procedure under Slovakia's Customs Act. A list of the payments and the amounts owed by the declarant are attached to the so-called "statement of assessed duties". The deadline for payment of the customs debt is not permitted to be more than ten days from when the declarant is notified of the amount owed. In certain cases, eligibility for any of the payment facilities found in Articles 110-112 of the Customs Code can be applied during this period. Article 109 (2) of the Customs Code allows a third party to make the payment instead of the declarant.

Representation in customs clearance²⁾

Anybody with no practical customs clearance experience and engaging in a foreign business transaction may authorize someone else to represent them. They are allowed to appoint a so-called "customs representative". A customs representative may act both directly in the name and on the account of the declarant and indirectly in their own name, but on the declarant's account. How the customs representative acts on behalf of the declarant then has an effect on responsibility for the customs debt, other payments and how they are paid, where the representative is liable when directly representing the declarant and the declarant is liable when the customs representative represents them indirectly.

International agreements with the European Union

On 1 January 2021, the UK ceased to be covered by agreements either concluded with the Union or Member States acting on behalf of the Union, or jointly by the Union and its Member States.

As a consequence, the United Kingdom and its nationals and economic operators can no longer be able to benefit from several hundred international Union agreements, such as free trade agreements, mutual recognition agreements, veterinary agreements and bilateral agreements relating to air transport or aviation safety. An exception obviously exists for businesses established in the Union, which are still able to benefit from all of the Union's existing international agreements.

This is without prejudice to the UK's status in relation to multilateral agreements to which it is a signatory in its own name. The United Kingdom remains a member of the World Trade Organization in its own name and is subject to relevant agreements with the World Trade Organization, especially in its concessions and obligations relating to trade in goods, services and to intellectual property rights.

Annexes:

Annex 1 – Standard procedure for importing goods into Slovakia

Annex 2 – VAT when importing goods in accordance with Act 222/2004 Coll. on value added tax

Annex 3 – Selected provisions of the Trade and Cooperation Agreement covering the free trade in goods

Annex 4 – Anti-dumping duties imposed on tire imports into the EU

Appendix 5: Information Sources

Annex 1 – Standard procedure for importing goods into Slovakia

- **EORI Registration**
- The Financial Administration is the registration authority for Slovakia
- Register electronically by emailing the application form to the Financial Administration Division (Department of Registration and International Exchange of Risk Information) through Live Agent
- If the business's registered office is located in Slovakia, only the registration form has to be sent. No extracts from any commercial trade or other registers have to be forwarded.
- Information about the decision to register or reject the application will be provided in a message sent from the e-mail address shown in the registration form

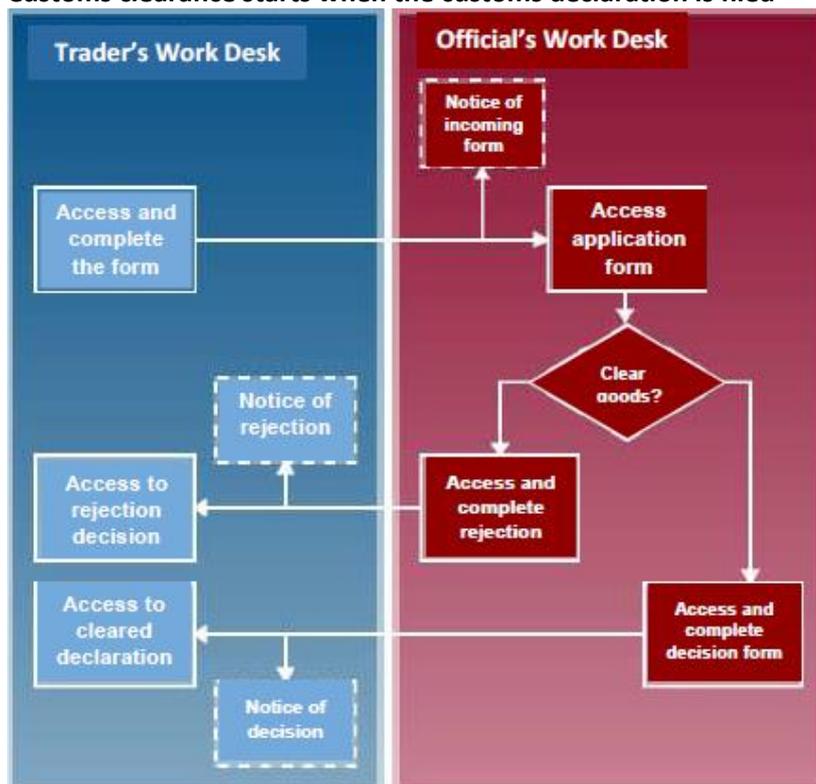
Fill in the registration form to be assigned an EORI number with just one click [HERE](#):



If you encounter any problems while registering, ask for help by emailing eori@financnasprava.sk. More information about the EORI system can be found by clicking on the [Ministry of Finance's](#) webpage.

Presenting goods to the customs authorities – applying for the release of goods into free circulation:

Customs clearance starts when the customs declaration is filed



Source: 5 November 2020 <https://www.cep.financnasprava.sk/sk/organy-verejnej-moci/vzorovy-priklad-podania>

Customs declarations are normally filed electronically. A paper form may be filed by a declarant only in an emergency. Electronically filed customs declarations have to be signed with a qualified

electronic signature and received by the CEP information system at the financial administration's electronic mailroom.

Electronic communication requirements for clearing customs:

- Availability of the necessary software
- Holding a commercial certificate and qualified electronic signature certificate
- Confirming with the operator the attached electronic communication agreement concluded with the Customs Administration
- Entering into an electronic communication agreement with the Customs Administration

Submit standard customs declarations electronically with any notice on the presentation of goods at importation through the [CEP](#) system.

Filing a customs declaration at importation and release into a customs procedure:

- Registering in the CEP system is a condition
- Businesses open a CEP user account by sending a completed registration form signed (with a qualified electronic signature - QES) by either the statutory representative or a person granted power of attorney to file applications in the business's name.
- Businesses are registered in the CEP during working days.
- Applicants receive an email message about their registration and the persons authorized to communicate electronically.
- Contact the financial administration with your registration-related questions or problems you have encountered by calling the infoline at +421(0)48 43 17 222 or e-mailing registracia.cep@financnasprava.sk.
- Registered businesses file a customs declaration through the CEP at the [trading desk](#) when goods are imported.
- Once the customs declaration has been accepted and upon payment of either the amount due at customs or a security deposit on the assessed duty sent by the customs authorities, the goods will then be released to whatever procedure that has been declared.

Annex 2 – VAT when importing goods in accordance with Act 222/2004 Coll. on value added tax

VAT charged on the importation of goods from third countries (after 1 January 2021, also the UK) is covered by Section 12 of Act 222/2004 Coll. on VAT. Importation of goods means the entry of goods from the territory of a third country into the territory of the Community. Provisions of customs regulations apply to the importation of goods into Slovakia unless the Value Added Tax provides otherwise.

The place of importation of goods can be:

- Any Member State in whose territory the goods are situated when they enter the territory of the Community (Sec. 18 (1) of the VAT Act);
- Any Member State in which customs arrangements cease (Sec. 18 (2) of the VAT Act). Such an arrangement can be temporary storage of goods, goods placed in a free zone or free warehouse, goods placed under the customs warehousing procedure, inward-processing procedure, temporary admission procedure with total relief from import duty, external transit or admitted on the territorial sea.

When goods are imported into Slovakia, the customs authorities are in charge of administering taxes.

Assessment and clearance for imported goods

Chargeability of VAT for the importation of goods is covered by Section (1) of VAT Act:

VAT on the importation of goods becomes chargeable:

- When the goods are released into free circulation, including end use
- When the goods are released into the temporary admission procedure with total relief from import duty
- In other cases when customs debt is incurred for importation of goods

The customs declaration, either certified by the customs authority or in an electronic message is the sole document deciding whether to release goods into a customs procedure.

A statement of assessed duties is attached to the decision to release the goods, which lists the duties and the amount owed (duty, VAT and other payments – customs debt).

The deadline for payment of the customs debt is not permitted to be more than ten days from when the declarant is notified of the amount owed. The outstanding amount can be paid by a third-party representative instead of the declarant.

The customs debt may be paid to the customs authority or customs authority branch in cash, by postal order, check or wire transfer from an account, unless the amount exceeds € 1,500.⁵⁾

All the documents necessary to pay the customs debt and other payments are always available at the customs authority during the customs clearance, when the decision is made to release the goods to the customs procedure. Declarants are provided with all the necessary data to enable them to pay the customs debt, so no variable symbol or other data needs to be requested in advance.

Date of payment is considered to be the following:

- When the amount is transferred from a bank account or an account in a branch of a foreign bank, on the day when the declarant's account is debited

- When payment is in cash, on the day when the bank, a branch of a foreign bank, a postal company or another authorized person accepts or receives the cash
- In the case of an overpayment, on the date when too much was paid

VAT refunds under Act 222/2004 Coll. on value added tax (VAT Act) ⁵⁾

Third country residents are entitled to a refund of VAT paid on the importation of goods into Slovakia. VAT refunds to third country residents are governed by Sections 56-58 of the VAT Act.

Third country residents entitled to a refund of VAT will file a paper VAT refund application with the Bratislava I tax office. The refund application should be submitted for the calendar year at latest by 30 June of the year subsequent to the year when the refund can be claimed. VAT refund applications can be filed by a third country resident if the amount of VAT to be refunded is at least € 50.

Third country residents are required to declare in the refund application that they meet the conditions for receiving a refund, that the information provided in the refund application is true and that they will return any unduly refunded VAT. A sample VAT refund form can be found in Annex 2 of the VAT Act. When goods are imported, the application has to be accompanied by the relevant import document and proof of payment of the VAT. The application must be accompanied by a certificate from the tax authorities of the country where the third country resident has its registered office, place of business, permanent establishment, address or habitual residence, identifying the resident for purposes of value added tax or a similar excise tax. The certificate cannot be older than one year. Annex 3 of the VAT Act shows a sample certificate.

The Bratislava I Tax Office will decide about its response to the VAT refund application within six months of when it has been submitted. If it decides to refund the VAT, the refund will be returned in euros to the bank account indicated in the application at that point in time. If VAT is refunded to an account held at a foreign bank in other country, any transfer charges will be deducted from the refunded VAT. VAT may also be refunded through a third country resident's representative, if the representative submits to the tax office a power of attorney to act on behalf of the third country resident to have the VAT refunded. Invoices and import documents attached to the third country resident's VAT refund application will be returned within 60 days of their submission and can be marked prior to their return. Decisions rejecting the applied refund of all or part of the VAT have to explain the reasoning behind it and third country residents are allowed to lodge an appeal.

A third country resident is not entitled to a VAT refund if the country where they have their registered office, place of business, establishment or address does not refund VAT to taxable persons that are liable by law for value added tax.

Annex 3 – Selected provisions of the Trade and Cooperation Agreement covering the free trade in goods

Title I: Trade in goods

This section of the Trade and Cooperation Agreement especially covers the following, *inter alia*:

Chapter 1 – National treatment and market access for goods (including trade remedies)

The objective of this chapter is to facilitate trade in goods between the UK and the EU and maintain liberalized trade in goods.

Freedom of transit obliges both the UK and the EU to accord freedom of transit through their territories through transit routes that are most convenient for international transit and, in the case of transport in transit to or from the territory of the other party or of any other third country.

The prohibition of customs duties means that, unless otherwise provided in the agreement, customs duties on all goods originating from either the UK or EU would be prohibited.

The article covering import and export restrictions bans either the UK or the EU from adopting or maintaining any prohibition or restriction on the importation of any goods of the other or the exportation or sale for export of any goods destined for the territory of either. Neither the UK nor the EU is allowed to require export and import price requirements or import licensing conditioned on the fulfillment of a performance requirement except in the cases below:

- When it is in accordance with Article XI of GATT 1994, with its provisions to be incorporated and made part of the Trade and Cooperation Agreement *mutatis mutandis*;
- When it is authorized in connection with countervailing and anti-dumping duties and commitments.

Import licensing procedures

- They will be maintained as a condition for importation from the territory of either the EU or UK to the territory of the other only if other appropriate procedures to achieve an administrative purpose are not reasonably available;
- Automatic licensing procedures would take precedence

The WTO Agreement on Import Licensing Procedures will be incorporated into and made part of the Trade and Cooperation Agreement, as necessary. If either the EU or the UK introduces or amends any import licensing procedure, all relevant information will be published online at their official websites.

Use of existing [WTO](#) tariff rate quotas

- Products originating in either the EU or UK are not eligible to be imported to the other under existing WTO Tariff Rate Quotas (TQRs);
- These include TQRs apportioned between the EU Member States and the UK pursuant to Article XXVIII GATT negotiations initiated by the EU in WTO document G/SECRET/42/Add. 2

and by the UK in WTO document WTO/G/SECRET/44 and as set out in each of their respective internal legislation.

- For the purposes of this article in the agreement, the originating status of the products is determined on the basis of non-preferential rules of origin applicable in the importing entity, whether the EU or UK.
- For the purposes of the particular paragraph, “existing WTO TRQs” means those tariff rate quotas that are WTO concessions of the European Union included in the draft U28 schedule of concessions and commitments under GATT 1994 submitted to the WTO in document G/MA/TAR/RS/506) and amended documents G/MA/TAR/RS/506/Add.1 and G/MA/TAR/RS/506/Add.2.

Chapter 2: Rules of origin

The objective of this chapter is to lay down the provisions determining the origin of goods for the purpose of application of preferential tariff treatment under the Trade and Cooperation Agreement and to set out related origin procedures.

Claim for preferential tariff treatment (zero-duty tariff)

- Both the EU and the UK grant preferential tariff treatment to imported products originating from either country, within the meaning of the chapter, on the basis of a claim by the importer for preferential tariff treatment. The importer is responsible for the correctness of the claim for preferential tariff treatment and for compliance with the requirements provided in the chapter;
- The importer making the claim for preferential tariff treatment based on a statement on origin as referred to in point (a) of paragraph 2 keeps the statement of origin and, when required by the customs authority of either the UK or EU (whichever the importer is based), a copy of the statement will be provided to the customs authority.

For the purposes of applying the preferential tariff treatment by either the EU or the UK to the originating good of the other in accordance with the Trade and Cooperation Agreement, the following products are considered as originating in the other:

- products wholly obtained in the EU or UK within the meaning of Article ORIG.5 of the Trade and Cooperation Agreement (which lists wholly obtained products);
- products produced in the EU or UK exclusively from originating materials there, respectively;
- products produced in the EU or UK incorporating non-originating materials provided they satisfy the requirements set out in ANNEX ORIG-2 (product-specific rules of origin);
- if a product has acquired originating status, the non-originating materials used in the production of that product are not considered as non-originating when that product is incorporated as a material in another product.

Chapter 4 – Technical barriers to trade

The objective of this chapter is to facilitate trade in goods between the UK and the EU by preventing, identifying and eliminating unnecessary technical barriers to trade.

It applies to the preparation, adoption and application of all standards, technical regulations and conformity assessment procedures, which may affect trade in goods between the EU and UK.

Chapter 5 – Customs and trade facilitation

Cooperation in customs matters includes applying the Convention of 20 May 1987 on the Simplification of Formalities in Trade in Goods. Simplified customs procedures include, for example, customs declarations containing a reduced set of data or supporting documents; periodical customs declarations for the determination and payment of customs duties and taxes covering multiple imports within a given period after the release of those imported goods; self-assessment and deferred payment of customs duties and taxes until after the release of those imported goods and the use of a guarantee with a reduced amount or a waiver from the obligation to provide a guarantee.

Transit and transshipment includes the Common Transit Convention. Both the EU and UK ensure the facilitation and effective control of transshipment operations and transit movements through their respective territories. They both will also promote and implement regional transit arrangements with a view to facilitating trade in compliance with the Common Transit Convention.

Customs brokers – the customs provisions and procedures of both the EU and the UK do not require the mandatory use of customs brokers or other agents.

Pre-shipment inspections – neither the EU, nor the UK are requiring the mandatory use of pre-shipment inspections as defined in the WTO Agreement on Pre-shipment Inspection, or any other inspection activity performed at destination, by private companies, before customs clearance.

Temporary admission – For the purposes of the article, “temporary admission” means the customs procedure under which certain goods (including means of transport) can be brought into a customs territory with conditional relief from the payment of import duties and taxes and without the application of import prohibitions or restrictions of an economic character, on condition that the goods are imported for a specific purpose and are intended for re-exportation within a specified period without having undergone any change except normal depreciation due to the use made of the goods.

Annex 4 – Anti-dumping* and countervailing duties imposed on tire imports into the EU

This was addressed by the EU in COMMISSION IMPLEMENTING REGULATION (EU) 2018/1690 of 9 November 2018 imposing definitive countervailing duties on imports of certain pneumatic tyres, new or retreaded, of rubber, of a kind used for buses or lorries and with a load index exceeding 121 originating in the People's Republic of China and amending Commission Implementing Regulation (EU) 2018/1579 imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of certain pneumatic tyres, new or retreaded, of rubber, of a kind used for busses or lorries, with a load index exceeding 121 originating in the People's Republic of China and repealing COMMISSION implementing Regulation (EU) 2018/163, having regard to the Treaty on the Functioning of the European Union, having regard to Regulation (EU) 2016/1037 of the European Parliament and of the Council of 8 June 2016 on protection against subsidized imports from countries not members of the European Union (“basic Regulation”), specifically in Article 15 and Article 24(1).

* Antidumping duties is a retaliatory measure to protect the home market against abnormally low prices for products imported into the European Union. The aim is to increase the prices of imported goods to make them higher priced than domestic products. Countervailing duties seek, for example, to compensate for subsidies received by the producer in the country from which the goods are exported, thereby giving it an unfair advantage and likely causing injury to the Union market. These duties will be applied to electric bicycles; ceramic, porcelain and earthenware tableware and kitchenware; new rubber tires and other products.⁷⁾

Appendix 5: Information Sources

The summary is based on information publically available on the internet at the links below:

- 1) Ministry of Finance portal mfsr.sk
<https://www.mfsr.sk/sk/medzinarodne-vztahy/europske-zalezitosti/brexit/>
- 2) Financial Administration portal financnasprava.sk
<https://www.financnasprava.sk/sk/podnikatelia/clo-obchodny-tovar/dovoz/colne-konanie>
<https://www.financnasprava.sk/sk/podnikatelia/clo-obchodny-tovar/AEO>
<https://www.cep.financnasprava.sk/sk/obchodnici/podanie-colneho-vyhlasenia-pri>
<https://www.cep.financnasprava.sk/sk/ako-pouzivat-cep/informacie-k-registracii>
- 3) European Commission portal ec.europa.eu
https://ec.europa.eu/taxation_customs/uk-withdrawal-sk
- 4) slovensko.sk press release portal)
https://www.slovensko.sk/sk/agendy/agenda/_dovoz-tovaru/
- 5) Financial Administration portal financnasprava.sk
<https://www.financnasprava.sk/sk/obciana/clo/dovoz/financne-vyrovnanie-dovoz>
https://www.financnasprava.sk/_img/pfsedit/Dokumenty_PFS/Profesionalna_zona/Dane/Metodicke_pokyny/Nepriame_dane/2011/mp_vrat_3staty_2011.pdf
- 6) TASR.sk (Slovak Republic News Agency)
<https://www.tasr.sk/tasr-clanok/TASR:20201230TBB00366>
<https://www.tasr.sk/tasr-clanok/TASR:20201228TBA01111>
- 7) NKU.gov.sk (Supreme Audit Office)
https://www.nku.gov.sk/aktuality/-/asset_publisher/9A3u/content/informacny-system-sluziaci-pre-vyber-cla-musi-byt-prepojeny-s-inymi-statnymi-sysemami