



Welcome

Welcome to the Brexit edition of the Employer Bulletin

We have published a Brexit edition of the Employer Bulletin containing a range of information and support to help you get ready for Brexit.

In this edition, you can find out about:

- Changes for UK employers sending workers to the EU, the EEA or Switzerland
- HMRC Brexit communications resources
- Grants for businesses completing customs declarations
- HMRC Brexit webinars
- HMRC alert service

Make sure you don't miss any future Brexit updates by signing up to receive one of our [new email alerts](#). You can also follow us on twitter [@HMRCBusiness](#) and [@hmrcgov.uk](#)

Our aim is to give you clear, consistent and timely information which helps you to meet your payroll obligations to HMRC.

Your feedback is always most welcome.

Scott

Scott Milne
HMRC Employer Bulletin Editor

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Changes for UK employers sending workers to the EU, the EEA or Switzerland

In the event the UK leaves the EU without an agreement, there may be changes for UK employers who have people working in the EU, the EEA or Switzerland.

Currently the EU Social Security Coordination Regulations ensure employers and their workers only need to pay social security contributions (such as National Insurance contributions in the UK) in one country at a time. However if we leave without an agreement, the coordination between the UK and the EU will end.

This will mean that your employees working in the EU, the EEA or Switzerland may need to make social security contributions in both the UK and the country in which they are working at the same time.

Businesses will need to do the following to prepare:

- If your employee is currently working in the EU, the EEA or Switzerland and has a UK-issued A1/E101 form, they will continue to pay UK National Insurance contributions for the duration of the time shown on the form.
- However, if the end date on the form goes beyond Brexit day, you will need to contact the relevant EU / EEA or Swiss authority to confirm whether or not your employee needs to start paying social security contributions in that country from that date. [The European Commission's website](#) will help you find the relevant country's authority.
- If your employee is a UK or Irish national working in Ireland, their position will not change after Brexit, they are covered under the international agreement signed by the UK and Ireland in February 2019. You, as their employer, won't need to take any action.

- A replacement for the A1/E101 form will be issued for new applications after Brexit. This ensures your employee continues to make UK National Insurance contributions to maintain their social security record. You can still use the [same form on GOV.UK](#) to make an application after the UK has left the EU.

The UK Government is working to protect UK nationals by seeking reciprocal arrangements with the EU or Member States to maintain existing social security coordination for a transitional period until 31 December 2020. Individuals in scope of these arrangements will only pay social security contributions in one country at a time.

For more information about sending workers to the EU, the EEA or Switzerland after Brexit please go to the [new information on GOV.UK](#). Further information will be published as it becomes available.

HMRC Brexit communications resources

An Economic Operator Registration and Identification (EORI) number is a unique ID for businesses trading goods. To help businesses get ready for Brexit, HMRC have published an EORI mythbuster which corrects some misunderstandings about EORI numbers. We also have resources to help traders prepare for importing and exporting after Brexit. These are [available on GOV.UK](#).

Grants for businesses completing customs declarations

[£16m in new government funding is now available](#) to help businesses train staff in making customs declarations, and to help businesses who support others who trade goods to invest in IT. This will ensure that trade with the EU continues as smoothly as possible after Brexit on 31 October.

Customs agents currently help businesses who trade outside the EU. This funding will help increase the capacity of the sector as businesses trading with the EU consider whether to get an expert to complete customs documentation for them after Brexit.

More than 3,000 agents have already been trained as part of an £8 million investment earlier this year, which has also been used to develop new online learning products for customs staff such as an electronic learning package and a new UK Customs Academy, launched on 12 August. This second wave of government grants will go further, with the additional £16 million to be invested to help ensure businesses have all the support they need to get ready for Brexit.

Businesses based in, or with a branch in, the UK can apply for funding ahead of the UK leaving the EU. Grants can be used to support:

- training costs for businesses who complete customs declarations, or who intend to in the future
- funding for IT improvement, which is available to small and medium sized employers who are currently involved in trade as an intermediary.

Look at the [guidance](#) to understand how to apply and make the most of this money.

HMRC alert service

We'll continue to provide you with the latest guidance and support to help you prepare your business for the UK leaving the EU. You can stay up-to-date with important new information by signing up for [HMRC's Brexit alert service](#).

HMRC Brexit webinars

HMRC is running webinars to help businesses get ready for Brexit.

The current "Getting ready for Brexit" webinar provides an overview for UK businesses involved in the movement of goods between the EU and the UK. Businesses will find out what they need to know to keep importing and exporting and have the opportunity to ask questions during the webinar.

Please [register online](#) to attend.