



HM Revenue
& Customs

Agent Update

Brexit Edition

Agents and HMRC working together September 2019 - Issue 01

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Keeping you informed

Introduction

Welcome to this Brexit edition of Agent Update.

This issue contains articles on:

Grants for businesses completing customs declarations.

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

Registering for Transitional Simplified Procedures.

New ways to declare merchandise in baggage.

HMRC Brexit communication resources.

The Service section carries information on Brexit webinars and the HMRC alert service.

If you would like to be notified when each edition of Agent Update is published, please sign up to receive [email reminders](#).

We encourage you to continue sending your thoughts and views to the Agent Update mailbox. If you have any comments please email mailbox.digitalsupport@hmrc.gsi.gov.uk

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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.

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.

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- 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.

Register for Transitional Simplified Procedures

Getting a UK EORI number is the first step to being ready for Brexit.

If businesses import, we recommend that they register for easy import procedures known as Transitional Simplified Procedures (TSP). If traders are new to customs processes, this likely to be the best option for them.

TSP will give them extra time to send in customs documentation and pay any import duties when they import goods from the EU to the UK.

Not everyone is eligible and businesses will need to check online first to see if they can register.

For more information about TSP, please visit [GOV.UK](#).

New ways to declare Merchandise in Baggage

Are you or your clients planning to travel to or from EU countries after the UK leaves the EU? If so, and you will be carrying small amounts of goods for trade or business use in your baggage or small vehicle, there are new ways to declare them as 'merchandise in baggage' (MiB).

MiB means commercial goods intended for trade or business use, carried in your luggage or a small motor vehicle. For example, if you buy jewellery on a trip to the EU and bring it back in your suitcase to sell in the UK - this would be classed as MiB.

To find out more about when you need to declare MiB, please visit [GOV.UK](#).

VAT IT system changes for businesses outside the UK

After Brexit, there will be VAT IT system changes for businesses outside the UK.

Checking UK VAT numbers:

Businesses will be able to use the UK's VAT checking service to check the validity of a UK VAT number. They will no longer be able to use the EU's VAT number validation service.

Paying VAT on sales of digital services provided to UK consumers:

Businesses will no longer be able to use the VAT Mini One Stop Shop (MOSS) to report and pay VAT on sales of digital services to consumers in the UK. They must [register and pay VAT in the UK](#) as soon as they supply services to a UK consumer.

They will need to use [HMRC's VAT correction process](#) to correct a UK VAT figure submitted in a previous MOSS return.

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Claims for VAT on business expenses before Brexit:

Claims for VAT on business expenses before Brexit can be made using the [EU VAT refund electronic system](#), but businesses should allow enough time for their member states to send the claim to the UK. If a claim is sent through the online system after Brexit, it will not reach the UK.

Claims for VAT on business expenses after Brexit:

Businesses will no longer be able to use the EU VAT refund electronic system to claim refunds of VAT incurred in the UK.

They must follow the processes for businesses outside the UK.

Further information on VAT IT system changes for businesses outside the UK in a no-deal Brexit can be found [here](#).

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HMRC Brexit webinars

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

The current "Getting ready for Brexit" live 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 using the on-screen text box.

Please [register online](#) to attend.

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](#).

Contact

Agent Blog

Did you know there is a regular Tax agent Blog, highlighting the work HMRC do with tax agents, advisers and professional bodies?

We cover agent specific news and updates, consultations and HMRC's agent strategy to name but a few.

You can subscribe here to receive a notification when a new blog is posted.

[Complain to HMRC](#)

To make a complaint to HMRC on behalf of your client you must be appointed <https://www.gov.uk/appoint-tax-agent> as their Tax Advisor.

[Employers need to register for email alerts](#)

As the Department moves rapidly down the digital road, it is becoming more apparent that the days of paper mailings are numbered. It is important agents encourage employers to register to receive email alerts so they are aware of the latest coding changes and important information that is published on the Government webpages.

[Where's My Reply? for tax agents](#)

Find out when you can expect to get a reply from HMRC to a query or request you have made. There is also a dedicated service for tax agents to:

- register you as an agent to use HMRC Online Services
- process an application for authority to act on behalf of a client
- amend your agent details.

Manuals

[Recent Manual updates](#)

You can check the latest updates to HMRC manuals or subscribe to automatic notification of changes.

[RDRM & Deemed domicile](#)

The domicile chapter within the RDRM has now been updated to include the changes applicable from the introduction of deemed domicile.

For more information, see the Residence, Domicile and Remittance Basis Manual on GOV.UK.

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Online

[Future online services downtime](#)

Information is available on any downtime that may affect the availability of HMRC's online services. Please note this is subject to change and confirmation by HMRC's IT provider.

[Online security - stay safe online](#)

HMRC continuously monitors systems and customer records to guard against fraudulent activity, providing regular updates on scams we are aware of. If you have any concerns regarding the authenticity of any emails received from HMRC, [see the online security pages for agents](#).

[Phishing emails and bogus contact: HMRC examples](#)

A new type of phishing scam regarding 'Tax Returns', which is being circulated in high volumes, has been added.

[Online training material and useful resources for tax agents and advisers](#)

HMRC videos on YouTube, online learning modules, and live and pre-recorded webinars are available for tax agents and advisers providing you with free help, learning and support on topical subjects.

Publications

[Employer Bulletin](#)

The latest edition of Employer Bulletin is now available and contains topical and useful information about PAYE processes and procedures. For employers to be informed when it is available on the website, they must first [register to receive the email alerts](#).

[HMRC: Trusts and Estate newsletters](#)

The latest edition provides more information about the Trust Registration Service.

[National Insurance Services to Pensions Industry: countdown bulletins](#)

Countdown Bulletin 45 has been added to this collection.

[Pension schemes newsletter](#)

This newsletter is published by HMRC's Pension Schemes Services to update stakeholders on the latest news for pension schemes.

[Revenue and Customs briefs](#)

These are briefs announcing changes in policy or setting out the legal background to an issue. They generally have a short lifespan, as announced changes are incorporated into permanent guidance and the brief is then removed.

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Working Together Contact information for Professional and Representative Bodies

[AAT Aleem](#)

[ACCA Jason Piper](#)

[AIA](#)

[ATT Jon Stride](#)

[CIMA](#)

[CIOT Jon Stride](#)

[CIPP Samantha Mann](#)

[IAB](#)

[ICAEW Caroline Miskin](#)

[ICAS Tax Team](#)

[ICB Jacquie Mount](#)

[ICPA Tony Margaritelli](#)

[IFA Anne Davis](#)

[VATPG Ruth Corkin](#)

If you are not a member of a professional body, please contact the [Agent Engagement Mailbox](#).

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