

## Leaving the EU with “No Deal”

If the UK leaves the EU with “No Deal” at 23:00 on March 29th 2019 – BREXIT - you will, from that point going forward, need to treat your EU-based customer shipments in the same way as your non-EU customers. This has some implications for the customer-related data in Exportmaster and for processes to follow at the point of cut-over.

This document is designed to give you some things to consider and recommendations to help you through the possible changes to your data and Exportmaster processes.

**IMPORTANT:** The instructions and recommendations shown below apply ONLY if a no-deal Brexit actually goes ahead. Do NOT implement them in any other circumstances.

### ***Do You Only Print Documents Directly?***

If you don't use Exportmaster's order processing system (Order Types and Sequence Types) – the activity “checklists” – but simply use the ‘Direct Print’ facilities of Exportmaster for your documents, then you are likely not to need to do very much, except to switch to printing the kinds of document usually required for non-EU destinations.

### ***Customs Declarations***

After March 29th you would no longer be required to submit Intrastat and ESL declarations for shipments to EU member states. You will need to ensure that Customs Declarations are made instead for your exports to the EU in addition to your non-EU destinations. You will need to check that your current arrangements for making Customs Declarations are able to cope with the increased volume of declarations after EU exit.

To assist whoever makes your Customs Declarations, we suggest you look at Exportmaster's *Customs Data Generation* process and consider printing a copy of the ‘old’ SAD/C88 Single Administrative Document for your exports, as this should contain much of the information needed to make a Customs Declaration. It's likely you will already be using *Customs Data Generation*, though this may happen indirectly as part of an order interface process.

Exportmaster Systems are looking at options for providing a simple program which will generate an Excel spreadsheet containing the data needed for a Customs Declaration. It may be possible this spreadsheet can be processed electronically by whoever makes declarations for you.

### ***Order Types and Sequence Types in Exportmaster***

The Order Types and Sequence Types in Exportmaster define which of the activity checklists are used for which customers. In general, Exportmaster users have separate, distinct check lists to deal with exports to other EU member states and for those to non-EU states.

### ***Managing Your Customer Data***

At a point close to March 29th, you will need to update your existing EU customers from their current Order Type and Sequence Type to a combination appropriate to non-EU exports.

# Exportmaster for Windows

## Implications of BREXIT and No Deal

### Considerations and Options for Exportmaster Users

We suggest you analyse your current Order and Sequence Types in Exportmaster and identify which Order Type and Sequence Type numbers need to change and what they need to be changed to.

- Exportmaster Systems will be making available a utility program which will allow you to define the Order Type mappings you have identified as a result of that analysis and perform a bulk update of your customers and optionally, their consignees, to appropriate Order Types for non-EU business.

### ***The Cut-over Point – Your Customer Data***

You need to choose the point when you update your customer order types carefully. Specifically, once you have updated your customers to new Order Types, you should not raise any new orders in the system that need to be exported *before* 23:00 on March 29th. This applies to any orders either imported through an interface from another system, or those raised directly in Exportmaster. Therefore, you need to ensure that any orders which will be exported before BREXIT are input into Exportmaster *before* the customer Order Type numbers are changed.

### ***The Cutover Process for Existing Orders***

At the point of BREXIT, you may have orders for existing EU-based customer in Exportmaster that will be exported *after* March 29th. If those orders are input to Exportmaster *before* you have updated your customer Order Types, you will need to manage them carefully.

Our recommendation is that you process any such orders as you currently do, but use Direct Printing facilities to print any additional documents you may require for non-EU exports. If you have a *Post to Intrastat* activity in the order processing checklist, perform it as usual. The final periodic Intrastat declaration (and ESL listings) you make will limit the exports they include, based upon date. You will also need to make Customs Declarations for these exports.

The date cut-off for Intrastat and ESL periods is defined by an Exportmaster *Calendar*. We recommend the calendar[s] are reviewed and adjusted to ensure the date cut-off matches March 29th. See the section later for calendar review and adjustment.

### ***Intrastat/ESL Declarations and Accounting Calendars***

Periodic declarations (usually monthly) for both Intrastat and ESL (European Sales Listing) use an Exportmaster accounting calendar to define the dates and hence the exports which should be included on a declaration. If the UK leaves the EU at 23:00 on March 29th, your final declarations should include only those exports up to that point. There is the possibility that some businesses may invoice and export over the weekend of 30th and 31st March, but that is perhaps unlikely, given the particular circumstances.

If you might possibly perform exports over that weekend, or you have non-standard periods for calendars in use for your Intrastat or ESL declarations, you are advised to check, and adjust, if necessary, your Exportmaster calendars for the declarations. It's usual that a single, common, calendar is used for both Intrastat and ESL. However practice can vary and some systems have separate calendars. This will generally apply going back to when ESLs were produced quarterly in line with VAT returns while Intrastat declarations were made monthly. Some companies have used special reporting periods agreed with HRMC, though that may no longer happen.

## Exportmaster for Windows

### **Implications of BREXIT and No Deal**

#### Considerations and Options for Exportmaster Users

- Find out which calendars are in use – look at *Selling Companies* in the Exportmaster main menu *drop-down* menu at the top of the screen. The EC VAT Batches screen shows the accounting calendar[s] in use by the module.
- Check those calendars in Exportmaster's Housekeeping menu. A calendar records the *Start* date of reporting periods. You can adjust the *Start* date of the period immediately following the last period you will declare for to be the 30th March.
- Make your final declarations for Intrastat and ESL when you normally would expect to. Only exports up to BREXIT will be included for the final period – which should be period 3 for most exporters.

#### ***Do You Want Us to Reconfigure Your System?***

If you want us (Exportmaster Systems Limited) to make any configuration changes to your Exportmaster installation for you, this can be done on a chargeable basis. As we expect a number of customers will be requesting assistance, we suggest that you plan this work early so that we have the resources available to assist you with the work required.