

NO DEAL BREXIT: CONSIDERATIONS FOR MEMBERS WORKING IN IRELAND

MAY 2019

The CIEEM Irish Geographic Section is aware that, in covering both the Republic of Ireland (RoI) and Northern Ireland (NI), we have a number of members who work across the border and will be directly impacted by Brexit in their day to day work. At this time, it is hard to determine how this will impact each individual and/or organisation and in what ways. However, despite this uncertainty there are a few areas that members can start to think about or be aware of in a post-Brexit operating environment.

Useful links:

- <https://www.gov.ie/en/publication/b1efec-programmes-funds-and-supports/>
- https://ec.europa.eu/info/brexit/brexit-preparedness/preparedness-notices_en
- <https://www.gov.ie/en/publication/a7ba02-brexit-info/>
- <https://www.nidirect.gov.uk/campaigns/brexit>

1. TRAVEL

Will you or your staff be travelling between the RoI and NI/UK? If so, ensure all licence, taxation and insurance requirements are checked. Many vehicle insurers are issuing green cards for travel in case of a no-deal Brexit, you can contact your insurer in relation to this.

Are your staff EU citizens working in the UK, or UK nationals working in the EU? It may be necessary to consider such steps as applying for the EU Settlement Scheme.

Useful links:

- https://ec.europa.eu/info/sites/info/files/file_import/travelling_en.pdf
- <https://www.nidirect.gov.uk/articles/driving-cross-border-and-green-card>
- <https://www.mibi.ie/brexit.1760.html>
- <https://www.gov.uk/government/publications/eu-settlement-scheme-employer-toolkit>

2. INSURANCE (INCLUDING PROFESSIONAL INDEMNITY)

Will your insurance company still be able to provide coverage in RoI/NI/UK in the event of a no-deal Brexit? Those who have cover through MFL, the CIEEM provider, should have already received a letter of clarification moving forward. This includes Professional Indemnity. For example, those CIEEM members living in RoI may no longer be able to get Professional Indemnity Insurance through the CIEEM provider, since they will be inside the EU whilst the UK is outside the EU.

Useful links:

- <https://www.gov.ie/en/publication/52c5c4-administration-and-banking/>

3. VALUE ADDED TAX (VAT)

Typically, people would have been working via the reverse charge rule for cross-border VAT requirements, but it now may be necessary to check your VAT requirements. For RoI-based companies working in NI, you may need to charge RoI VAT to clients. For NI-based companies working in RoI, you may not be able to use some EU VAT IT systems.

Useful links:

- <https://www.charteredaccountants.ie/knowledge-centre/brexit/back-to-brexit-basics/series-22---back-to-brexit-basics-eu-vat-refund-system-for-uk-businesses-if-no-deal>
- <https://www.revenue.ie/en/vat/vat-on-services/when-is-vat-charged-on-services/vat-obligations-of-irish-traders-supplying-services-to-business-customers-abroad.aspx>
- <https://www.gov.uk/guidance/vat-it-system-rules-and-processes-if-the-uk-leaves-the-eu-without-a-deal>

4. CURRENCY

It will be important to consider currency fluctuations in the future and decide how to deal with this in your organisation.

Useful links:

- <https://dbei.gov.ie/en/Publications/Currency-Risk-Management-for-Irish-SMEs.html>
- <https://www.nibusinessinfo.co.uk/content/foreign-currency-and-exchange-risks>

5. SUBCONTRACTORS

If you are considering use of subcontractors based in the different jurisdictions for work (including to deal with fluctuations), you need to be aware of relevant employment, health and safety, etc. legislation for that jurisdiction.

6. CONTRACTS

Check your contracts are fit for purpose in a post-Brexit environment.

Useful links:

- <https://leman.ie/brexit/brexit-cross-border-business/>

7. DATA PROTECTION

Check your data protection permissions and issues for staff, customers and suppliers.

Useful links:

- <https://www.gov.ie/en/publication/bf5200-data-management/>
- <https://www.investni.com/features/how-can-businesses-prepare-for-the-data-protection-implications-of-a-no-deal-eu-exit.html>

8. TARIFFS

Post-Brexit Tariffs on services or restrictions may come into effect. Make sure to keep an eye on how these might affect your company in future.

Other aspects of this will be sourcing your equipment. UK outlets now hold a potential increase in cost due to tariffs. Alternative outlets could be considered, including from the EU.

Useful links:

- <https://www.algoodbody.com/insights-publications/ireland-and-the-wto-how-will-cross-border-services-provided-to-the-uk-be-tr>

9. CUSTOMS

You will need to check what customs arrangements would be required when crossing the NI-RoI border with biological material (e.g. plant samples, bat droppings, bird carcasses).

Useful links:

- <https://revenue.ie/en/customs-traders-and-agents/index.aspx>
- <https://www.gov.uk/guidance/trading-and-moving-endangered-species-protected-by-cites-if-theres-no-withdrawal-deal>

Disclaimer

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