Brexit Supply chain grid

Supply	Ship from	Ship to	B2B or B2C	Easier	No change	Harder	Preliminary analysis
Goods so	ervices - the bas	sics					
Goods	UK	UK	B2B		✓		
Goods	UK	EU	B2B			✓	Import into EU by EU customer
Goods	EU	UK	B2B			✓	Import into the UK by UK customer
Goods	UK	Third country	B2B		✓		
Goods	Third country	UK	B2B		✓		
Goods	UK	UK	B2C		✓		
Goods	UK	EU	B2C			✓	Postal import by customer, rather than distance sale
Goods	EU	UK	B2C			✓	Postal import by customer, rather than distance sale
Goods	UK	Third country	B2C		✓		
Goods	Third country	UK	B2C		✓		
Services	- the basics						
Services	UK	UK	B2B		✓		Still a UK domestic supply.
Services	UK	EU	B2B		√		Assuming no change to the B2B place of supply rule. NB potential impact of use and enjoyment rules.
Services	EU	UK	B2B		✓		Same as above.
Services	UK	Third country	B2B		✓		Assuming no change to the B2B place of supply rule.
Services	Third country	UK	B2B		✓		Same as above.
Services	UK	UK	B2C		✓		Still a UK domestic supply.
Services	UK	EU	B2C			✓	Local VAT registration or access MOSS via an EU state, if ESS.
Services	EU	UK	B2C			✓	UK VAT registration rather than MOSS, if ESS.
Services	UK	Third country	B2C		✓		UK place of supply, subject to 'old' 9.2e carveouts.
0 .	2001 · 1	1112	D O				
Services	Third country	UK	B2C		✓		UK VAT registration rather than MOSS, if ESS.
				Fasion		Uandan	-
Supplier	Intermediary	Customer	B2B or B2C	Easier	No change	Harder	UR VAT registration rather than MOSS, if ESS. Preliminary analysis
Supplier Chain tra	Intermediary	Customer	B2B or B2C	Easier	No change	Harder	-
Supplier Chain tra	Intermediary unsactions - goo UK2	Customer ods UK3	B2B or B2C	Easier			Preliminary analysis
Supplier Chain tra UK1 EU1	Intermediary unsactions - goo UK2 UK2	Customer ods UK3 UK3	B2B or B2C B2B B2B	Easier	No change	Harder ✓	Preliminary analysis Import into the UK by UK2.
Supplier Chain tra UK1 EU1 UK1	Intermediary insactions - goo UK2 UK2 EU2	Customer ods UK3 UK3 UK3	B2B or B2C B2B B2B B2B	Easier	No change	√	Preliminary analysis Import into the UK by UK2. UK domestic sale by EU2.
Supplier Chain tra UK1 EU1	Intermediary unsactions - goo UK2 UK2	Customer ods UK3 UK3	B2B or B2C B2B B2B	Easier	No change		Preliminary analysis Import into the UK by UK2. UK domestic sale by EU2. Export to the EU by UK2.
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Note: This analysis assumes that the UK will not form part of the customs or VAT territories of the EU.

This is not an exhaustive analysis. In particular, the analysis could be different depending on Incoterms in use and transport arrangements.