

Brexit Supply chain grid

Supply	Ship from	Ship to	B2B or B2C	Easier	No change	Harder	Preliminary analysis
Goods services - the basics							
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 carve-outs.
Services	Third country	UK	B2C		✓		UK VAT registration rather than MOSS, if ESS.
Supplier Intermediary Customer B2B or B2C Easier No change Harder Preliminary analysis							
Chain transactions - goods							
UK1	UK2	UK3	B2B		✓		
EU1	UK2	UK3	B2B			✓	Import into the UK by UK2.
UK1	EU2	UK3	B2B		✓		UK domestic sale by EU2.
UK1	UK2	EU3	B2B			✓	Export to the EU by UK2.
UK1	EU2	EU3	B2B	✓			Import into the EU by EU2 or EU3. Easier if EU3.
EU1	UK2	EU3	B2B		✓		EU domestic sale in EU1 or EU3 country. Triangulation simplification still available if UK2 has an EU VAT number.
EU1	EU2	UK3	B2B	✓			Import into the UK by EU2 or UK3. Easier if UK3.
EU1	EU2	EU3	B2B				Same as EU1/ UK2/ EU3.
Scenarios involving third country traders (TCn)							
TC1	UK2	UK3	B2B		✓		Import into the UK by UK2 or UK3
UK1	TC2	UK3	B2B		✓		UK domestic sale by TC2
UK1	UK2	TC3	B2B		✓		Export from the UK by UK1 or UK2
TC1	UK2	EU3	B2B	✓			Import into the EU by UK2 or EU3
TC1	EU2	UK3	B2B	✓			Import into the UK by EU2 or UK3
UK1	TC2	EU3	B2B	✓			Export from the UK by UK1/ import into the EU by EU3. TC2 does not need UK VAT registration.
EU1	TC2	UK3	B2B	✓			Export from the EU by EU1/ import into the UK by UK3.
UK1	EU2	TC3	B2B		✓		Export from the UK by UK1.
EU1	UK2	TC3	B2B		✓		Export from the EU by EU1

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.