

The logo for LIMES international features the word "LIMES" in a large, bold, dark blue sans-serif font. A small orange square is positioned above the letter "I". Below "LIMES", the word "international" is written in a smaller, orange, lowercase sans-serif font.

LIMES
international

Summary Brexit options	EU member	EEA/EFTA (Norway)	EFTA (CH)	EU Customs union (Turkey)	FTA (Canada)	WTO Rules
Access to single market for goods	Yes	Yes	Yes	Yes	Yes	No
Access to single market for services	Yes	Yes	Partial	No	Partial	No
Duty free trade in goods	Yes	Yes	Yes	Yes	Yes	No
Free to negotiate bilateral trade agreements with non-EU trade countries	No	Yes	Yes	No	Yes	Yes
Must adhere to EU social and employment rules	Yes	Yes	No	No	No	No
Makes EU budget contributions	Yes	Yes, but reduced	Yes, but reduced	No	No	No
Part of Common Agricultural Policy	Yes	No	No	No	No	No
Ability to restrict inward migration	No	No	No *	Yes	Yes	Yes
Bound by ECJ Jurisdiction and EU Regulations	Yes	Yes, EFTA	Yes, EFTA	No	No	No
Hard border Northern Ireland	No	Yes	Yes	Yes	Yes	No

Summary Brexit options	EU member	WTO Rules
Access to single market for goods	Yes	No
Access to single market for services	Yes	No
Duty free trade in goods	Yes	No
Free to negotiate bilateral trade agreements with non-EU trade countries	No	Yes
Must adhere to EU social and employment rules	Yes	No
Makes EU budget contributions	Yes	No
Part of Common Agricultural Policy	Yes	No
Ability to restrict inward migration	No	Yes
Bound by ECJ Jurisdiction and EU Regulations	Yes	No
Hard border Northern Ireland	No	No

Brexit Global Mobility issues

General

- What is the trade volume between your country and the UK?
- Which companies are considering moving or have moved part/all of their business to your country in view of Brexit?

Brexit Global Mobility issues

General, how do organisations/companies react?

- EMA, Panasonic, Sony, banks (Japan), media (TVT Media, Bloomberg, Discovery Channel): to the Netherlands
- The Netherlands is talking with 250 other companies due to Brexit,
- EBA (Paris), Easyjet (Austria), Ryanair (UK license + restriction UK voting rights)

Other reactions

- Unilever, Heineken, Tesco, Marks&Spencer: more stock
- Nissan: transfer production facilities

Conclusion: more international business, more opportunities, more work for GGI

Brexit Global Mobility issues

General

- Which companies are affected the most in your country?
- Which affected clients have you spoken to and what issues have been discussed?
- What actions are being prepared by your government in your country for a no-deal Brexit scenario?

Brexit Global Mobility issues

Information, the Netherlands

- **Brexit-impact scan/Brexit vouchers (Dutch institute for entrepreneurs)**
- **Brexit counter (Dutch government)**
- **Information letters on VAT issues (Dutch Tax Authorities)**
- **Information meetings for individuals/employees/employers (Immigration authorities)**
- **Brexit events for entrepreneurs (Dutch government)**
- **Brexit checklist (Dutch customs authorities)**
- **Brexit radio commercials (Dutch authorities)**
- **Brexit emergency law/transitional tax rule until the end of 2019**

Brexit Global Mobility issues

Immigration

- Are foreign nationals working in the UK after Brexit still allowed to work in the UK? Conditions?
- Does the same apply to (dependent) family members? Conditions?
- Are British nationals allowed to work in your country after Brexit? Conditions?
- Does the same apply to (dependent) family members? Conditions?
- What is the most commonly used residence/work permit for third country nationals in your country?

Brexit Global Mobility issues

Immigration, the Netherlands

- **Deal: no change during transition period through December 2020**
- **No deal/arrived before March 29, 2019**
 - IND letter will serve as temporary residence permit until July 1, 2020/apply Dutch residence permit
- **No deal/arrived after March 29, 2019**
 - third country nationals (knowledge migrant)
- **No deal/commuters: 90/180 days free travel within Schengen area (26 countries)**
 - Schengen includes Norway, Iceland, Switzerland and Liechtenstein
 - Schengen does not include Romania, Bulgaria, Croatia, Cyprus and Ireland

Brexit Global Mobility issues

Labour law issues

- Will employment contracts/assignment letters need to be reconsidered?
- Possible issues:
 - Permits
 - Non-qualifying UK diploma's
 - Currency fluctuations
 - Increase Cost of Living Allowance
 - Applicable EU labour law (Rome I/II)
 - Applicable court (Brussels I/Brussels Ibis)

Brexit Global Mobility issues

Social security issues

- Can foreign nationals working in the UK after Brexit remain subject to the social security system of their home country?
- Does the same applies to family members?
- Can British nationals assigned to your country remain subject to the UK social security system?
- Does the same apply to family members?
- Does your country avoid double social security, e.g. bilateral treaties, national law or policies?

Brexit Global Mobility issues

Social security issues; the Netherlands

- Yes, existing A1-statements are respected, including those for family members.
- New applications can be filed based on the 1954 social security treaty. However outcome may differ (not 25% but “old” 5% criterion).
- Proposed Dutch “safety net” law on social security: existing pension rights to be respected (+12 months).
- European Commission is working on “backstop” Regulation for Regulation 883/2004

Brexit Global Mobility issues

Corporate income tax issues

- How does the tax at source in your country on dividends, interest and royalties change after Brexit? Does the same apply to family members (based on the tax treaty with the UK)?
- Need intercompany / transfer pricing agreements need to be reconsidered?
- Fiscal unity with UK company dissolved?
- Need business (client) contracts need to be reconsidered? Possible issues:
 - Currency
 - Transport costs

Brexit Global Mobility issues

Personal income tax issues

- **Brexit does not affect personal income tax issues. Correct or incorrect?**
- **Not correct for the Netherlands:**
 - Loss of certain tax credits for non-EU resident taxpayers
 - Loss of personal tax deductions for non-EU resident taxpayers
 - Not treated as qualifying resident taxpayer (e.g. Dutch pensioners living in the UK)
- **Need business (client) contracts need to be reconsidered? Possible issues:**
 - Currency
 - Transport costs

Brexit Global Mobility issues

Other Brexit-related issues?

- **GDPR. EC adequacy decision not available**
- **Cooperation between Justice departments**
- **IP protection**
- **Exchange UK driver's license**
- **Recognition diploma's**
- **Review existing business (client) contracts. Possible issues:**
 - Currency issues
 - Additional (transport) costs
 - Shared ownership
 - Shared research (EU-subsidies)