

## TradeSmart

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#### Highlights

Issue 02/2020

This edition of TradeSmart highlights:

- UK Exit from Brexit and new SACUM-UK Economic Partnership Agreement

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#### UK Exit from Brexit and new SACUM-UK Economic Partnership Agreement

On 31 January 2020, the United Kingdom (UK) left the European Union (EU). However, in terms of the Withdrawal Agreement, the UK has until the 31 December 2020 to leave the EU customs union and single market (transitional period). During this transitional period, the UK will remain bound to the EU rules and will not be able to conclude any new trade agreements on its own. The UK has however begun negotiating trade agreements with a number of trading partners, including South Africa. These trade agreements will come into effect on 01 January 2021.

South Africa and the UK are signatories to the Southern African Development Community (SADC) and the European Union (EU) Economic Partnership Agreement (EPA). The SADC-EU EPA will cease to apply to SADC member states and the UK after 31 December 2020. In order, to ensure the continuity of the existing benefits of the SADC-EU EPA, the UK has negotiated with the SADC member states to the SADC-EU EPA.

The SADC member states to the SADC-EU EPA are South Africa, Lesotho, Eswatini, Namibia, Botswana and Mozambique (M). With exception of Mozambique, the other five member states all belong to the Southern African Customs Union (SACU). SACU+M equals to SACUM. The SACUM have entered into an EPA with the UK. Effective 01 January 2021, the SACUM-UK EPA agreement will replace the SADC-EU EPA only as far as it applies between SACUM and the UK. The SADC-EU EPA will remain in place for the rest of the EU members (excluding the UK).

In view of the aforementioned, South African and non-local registered exporters under the SADC-EU EPA with the South African Revenue Services (SARS) can expect to be required to register as approved exporters and/or exporters under the new SACUM-UK-EPA. Any origin rulings or determinations obtained by registered producers in particular and/or exporters in general under the SADC-EU EPA may need to be reapplied for under the new EPA. SARS will have to amend the Rules to the Customs and Excise Act 91 of 1964 according.

**Should you require assistance with the aforementioned information, kindly reach out to any one of the Deloitte Africa Tax & Legal contacts.**

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