



Association of  
Translation Companies  
DEFINING STANDARDS OF EXCELLENCE



Institute of  
Translation  
and Interpreting

# Post-Brexit Guide for Language Service Providers

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### Disclaimers

Information is supplied on an ‘as is’ basis and subject to change. The authors advise you to take independent legal advice based on your own specific circumstances. Any third-party companies or organisations and their products or services referred to in this report are for illustration only no representation is made as to their suitability for you or your business.

## Introduction

Brexit and the [Trade and Cooperation Agreement](#) between the UK and the EU have changed the landscape for language service providers in the UK.

New rules govern the cross-border provision of services, VAT, business travel, owning and managing companies, data protection, accounting, immigration and internships.

This Brexit Guide for Language Service Providers is aimed at UK-based language service companies and freelance linguists.

In each section of the Guide you will find a short summary for the most important topics, relevant links to authoritative resources online, and considerations around implications of the new rules for language service providers. For some topics, the Summary is followed by a more detailed 'The Small Print' section including language services industry specific information and interpretations, and information on any restrictions or exemptions for translation and interpreting.

Due to the short implementation time of the Trade and Cooperation Agreement, many questions and issues remain unanswered. Authoritative guidance is updated regularly, and we expect that new interpretations will continue to emerge, not just for the language services industry, but for all sectors and trades.

Beyond the guidance in this document, the UK Government's Brexit checker may help you further to ensure that you have taken into account new rules applying to your specific personal and business circumstances: <https://www.gov.uk/transition>.

The Brexit Guide for Language Service Providers has been produced by the Association of Translation Companies (ATC), in collaboration with the Institute of Translation and Interpreting (ITI).

# Provision of Services

## Provision of Services Summary

The rules for supplying translation and interpreting services between the UK and EU member states are now the same as the rules for supplying services from the UK to countries outside the EU.

Regarding the provision of cross-border services between the EU and the UK, neither the EU nor the UK requires a service supplier to establish or maintain an enterprise or to be resident in its territory as a condition for the cross-border supply of a service.

### Authoritative resources

<https://www.gov.uk/guidance/providing-services-to-any-country-in-the-eu-iceland-liechtenstein-norway-or-switzerland-after-eu-exit>

<https://www.gov.uk/government/collections/providing-services-to-eea-and-efta-countries-after-eu-exit>  
(country-specific guidance)

### What does this mean for language service providers?

You can continue to provide services cross-border from the UK to the EU, and have no requirement to set up a presence in the EU.

## VAT Summary

VAT practice for B2B sales remains largely the same as up until the end of 2020 – out of the scope of UK VAT / no VAT for the supplier and reverse charge VAT for the buyer.

The rules for supplying translation and interpreting services for B2C (to private customers) have changed, and when selling services to the EU you are now liable to register for and pay VAT in the private customer's EU member state, not in the UK as before.

### Authoritative resources

<https://www.gov.uk/topic/business-tax/vat>

<https://www.gov.uk/guidance/vat-place-of-supply-of-services-notice-741a>

## What does this mean for language service providers?

### B2B sales from the UK to the EU

#### If your business is VAT registered in the UK

B2B sales from a UK VAT-registered business to an EU VAT-registered business:

- Out of scope of UK VAT for the supplier (UK business)
- Reverse charge VAT for the VAT-registered buyer (EU business)

#### If your business is not VAT registered in the UK

B2B sales from a UK non-VAT-registered business to an EU VAT-registered business:

- No VAT implications for the supplier (UK business)
- No VAT charged from the VAT-registered buyer (EU business)

### B2C sales from the UK to the EU

Rules for Business-to-Consumer sales from a UK business supplier direct to an EU consumer have changed as translation and interpreting services now come under special rules for professional services treated as supplies.

According to the 'Special Rule', VAT must be charged in the country of the consumer.

Note that these B2C rules also apply when selling services to a non-VAT-registered company, not just individual consumers.

#### If your business is VAT registered in the UK

B2C sales from a UK VAT-registered business to an EU private client consumer or non-VAT-registered company:

- Out of scope of UK VAT for the supplier (UK business)
- Supplier (UK business) liable to register for and pay VAT in the consumer's EU member state

#### If your business is not VAT registered in the UK

B2C sales from a UK non-VAT-registered business to an EU private client consumer or non-VAT-registered company:

- No VAT implications for the supplier (UK business) in the UK
- Supplier (UK business) liable to register for and pay VAT in the consumer's EU member state
- In order for the supplier (UK business) to get an EU VAT registration, it is likely to have to make a UK voluntary VAT registration

### Vice versa for sales from the EU to the UK

The same basic rules above apply for B2B sales from an EU business to a UK business, and from an EU business to a UK consumer. Check the EU member state's rules about charging and accounting for VAT, as national differences may occur.

## VAT – The Small Print

### Place of supply

If you are based in the UK, you register for, pay and account VAT according to UK rules – unless your business falls under the UK VAT threshold, in which case VAT registration is voluntary. However, you may be liable for VAT in an EU member state in specific circumstances, determined by the ‘place of supply’ rules.

The ‘place of supply’ is the place where the service is deemed to be supplied, and where you may need to be registered for and/or pay VAT.

B2B services usually fall under the ‘General Rule’ which states that the place of supply is where the customer ‘belongs’. Services provided by a UK business supplier to an EU business client are therefore out-of-scope of UK VAT.

For B2C services, the place of supply is usually the place where the supplier belongs. However, unless they take place at an event or conference, professional services such as translation and interpreting now come under the ‘Special Rule’. These state that such services are now deemed to be supplied where the customer belongs.

This means that if you are based in the UK but the place of supply to the private customer (i.e. where they belong) is deemed to be in the EU, then you are liable to register for and pay VAT in the customer’s EU member state.

Note that these B2C rules also apply when selling services to a non-VAT-registered company, not just individual consumers.

### What about interpreting and other services provided in-country?

As the place of supply is in the country the service is provided, for interpreting and other in-country services it is the country of supply that defines the ‘place of supply’, rather than the country that the supplier or customer is based in:

- UK business provides an interpreter in France for a French business client: place of supply is in France.
- UK business provides an interpreter in the UK for a German business client: place of supply is in the UK.

### Authoritative sources

<https://www.gov.uk/guidance/vat-how-to-work-out-your-place-of-supply-of-services>

<https://www.gov.uk/guidance/vat-place-of-supply-of-services-notice-741a>

<https://www.gov.uk/guidance/vat-place-of-supply-of-services-notice-741a#sec3>

<https://www.gov.uk/guidance/vat-place-of-supply-of-services-notice-741a#sec12>

## Business-to-Business

The general rule for the supply of B2B services is that the supply is made where the business customer belongs.

For a UK VAT-registered business selling translation and interpreting services to an EU VAT-registered business, the place of supply is in the EU, and the sale of these services is out-of-scope of UK VAT.

To document sales to EU customers, you should obtain evidence showing that your customer is a business and belongs outside the UK. Their VAT number is the easiest and best evidence. Please note that UK businesses no longer need to submit EC Sales Lists.

Your EU business customer uses the 'reverse charge procedure' to state the VAT on their non-EU VAT return.

## What about suppliers in the EU?

Sales of services by a VAT-registered business supplier in the EU to the UK are out-of-scope of EU VAT in the supplier's EU member state.

A non-VAT-registered business supplier in the EU does not charge VAT. However, if they are providing UK consumers with the services, they should be UK VAT registered.

## If you're not VAT registered

If you're a UK business supplier not registered for VAT (e.g. a sole trader below the UK VAT threshold), you continue not to charge VAT to your EU business customers.

If your business customer in the EU is VAT-registered, they use the 'reverse charge' procedure to state the VAT on their non-EU VAT return.

## Disclaimer

Please note that these regulations are still in a state of flux. There may be additional layers of taxation in some EU countries, and requirements in different EU countries may vary.

## Authoritative sources

<https://www.gov.uk/government/publications/accounting-for-vat-on-goods-moving-between-great-britain-and-northern-ireland-from-1-january-2021/accounting-for-vat-on-services-between-the-uk-and-eu-member-states-from-1-january-2021>

<https://www.gov.uk/guidance/vat-place-of-supply-of-services-notice-741a#b2b-supplies>

<https://www.gov.uk/guidance/vat-how-to-report-your-eu-sales> (for sales made before 31/12/2020)

## Checking EU and UK VAT numbers

The European Commission's online VIES VAT number validation can be found at

[http://ec.europa.eu/taxation\\_customs/vies/](http://ec.europa.eu/taxation_customs/vies/).

Although the checker no longer allows for GB VAT numbers, you can still use VIES to check an EU VAT number to ascertain that an EU business' VAT number is valid – you simply choose the same EU state and VAT number in both fields in the checker.

Northern Ireland is still part of VIES (using the 'XI' country code instead of 'GB'). The rest of the UK is not.

UK VAT numbers can be checked at <https://www.tax.service.gov.uk/check-vat-number/enter-vat-details>.



## Business-to-Consumer

While B2C sales of services are unlikely to make up a large proportion of business, it is nevertheless important to consider new VAT implications for them, especially as the B2C rules also apply when selling services to a non-VAT-registered company, not just individual consumers.

The general rule for the supply of B2C services is that the supply is made where the supplier belongs. However, unless the service takes place at an event or conference, professional services such as translation and interpreting now come under the 'Special Rule'.

In the case of B2C sales to direct consumer customers or a non-VAT-registered company, the 'Special Rule' states that such services are now deemed to be supplied where the customer belongs.

For a UK VAT-registered business selling translation and interpreting services to an EU direct customer or non-VAT-registered company, the place of supply is deemed to be in the EU, and the sale of these services is out-of-scope of UK VAT.

For a UK non-VAT-registered business selling translation and interpreting services to an EU direct customer or non-VAT-registered company, the place of supply is deemed to be in the EU, and there are no UK VAT implications.

However, in both of the above cases you may be liable to register for and pay VAT in the EU member state, and you must check the EU member state's own rules about registering for and paying VAT.

If you are not VAT registered, you are likely to have to make a UK voluntary VAT registration in order to get an EU VAT registration.

If you do provide B2C services to an EU member state, you may be able to make use of a commercial service to handle all VAT-related formalities and payments.

## Authoritative sources

<https://www.gov.uk/guidance/vat-place-of-supply-of-services-notice-741a#sec3>

<https://www.gov.uk/guidance/vat-place-of-supply-of-services-notice-741a#sec12>

## Digital services

If your business provides digital services to private consumers, you can find information about VAT rules at <https://www.gov.uk/guidance/the-vat-rules-if-you-supply-digital-services-to-private-consumers>.

## EU and member state VAT guidance

You can access country-specific links and information for selling services to the EU, Switzerland, Norway, Iceland and Liechtenstein at <https://www.gov.uk/guidance/providing-services-to-any-country-in-the-eu-iceland-liechtenstein-norway-or-switzerland-after-eu-exit> and at <https://www.gov.uk/government/collections/providing-services-to-eea-and-efta-countries-after-eu-exit>.

For EU member states, the application of VAT is decided by national tax authorities but there are some standard EU rules. The European Commission's website has a VAT page within the Business section of the Taxation and Customs area. This is a great central information resource, see [https://ec.europa.eu/taxation\\_customs/business/vat\\_en](https://ec.europa.eu/taxation_customs/business/vat_en). Links to national authorities can be found at [https://ec.europa.eu/taxation\\_customs/national-tax-websites\\_en](https://ec.europa.eu/taxation_customs/national-tax-websites_en).

For EU-based companies there is extensive guidance available for charging and deducting VAT at [https://europa.eu/youreurope/business/taxation/vat/charging-deducting-vat/index\\_en.htm](https://europa.eu/youreurope/business/taxation/vat/charging-deducting-vat/index_en.htm), and on VAT invoicing rules at [https://ec.europa.eu/taxation\\_customs/business/vat/eu-vat-rules-topic/vat-invoicing-rules\\_en](https://ec.europa.eu/taxation_customs/business/vat/eu-vat-rules-topic/vat-invoicing-rules_en).

## Impact of the Northern Ireland Protocol

The Northern Ireland protocol only applies to goods. See Section 2.5, UK territorial limits, here <https://www.gov.uk/guidance/vat-place-of-supply-of-services-notice-741a#sec2>.

## Authoritative sources

### VAT on services between the UK and the EU

<https://www.gov.uk/government/publications/accounting-for-vat-on-goods-moving-between-great-britain-and-northern-ireland-from-1-january-2021/accounting-for-vat-on-services-between-the-uk-and-eu-member-states-from-1-january-2021>

### Place of supply of services

<https://www.gov.uk/guidance/vat-place-of-supply-of-services-notice-741a>

### Country-specific guidance on providing services

<https://www.gov.uk/guidance/providing-services-to-any-country-in-the-eu-iceland-liechtenstein-norway-or-switzerland-after-eu-exit>  
<https://www.gov.uk/government/collections/providing-services-to-eea-and-efta-countries-after-eu-exit>

### VAT checkers

[http://ec.europa.eu/taxation\\_customs/vies/](http://ec.europa.eu/taxation_customs/vies/)  
<https://www.tax.service.gov.uk/check-vat-number/enter-vat-details>

### UK VAT guidance

<https://www.gov.uk/topic/business-tax/vat>

### EU VAT guidance

For EU member states, the application of VAT is decided by national tax authorities – but there are also some standard EU rules.

[https://ec.europa.eu/taxation\\_customs/business/vat\\_en](https://ec.europa.eu/taxation_customs/business/vat_en)  
[https://europa.eu/youreurope/business/taxation/vat/charging-deducting-vat/index\\_en.htm](https://europa.eu/youreurope/business/taxation/vat/charging-deducting-vat/index_en.htm)  
[https://ec.europa.eu/taxation\\_customs/business/vat/eu-vat-rules-topic/vat-invoicing-rules\\_en](https://ec.europa.eu/taxation_customs/business/vat/eu-vat-rules-topic/vat-invoicing-rules_en)  
[https://ec.europa.eu/taxation\\_customs/national-tax-websites\\_en](https://ec.europa.eu/taxation_customs/national-tax-websites_en)

# Business Travel

## Business Travel Summary

Business travel includes activities such as travelling for meetings and conferences and providing services in the EU, Switzerland, Norway, Iceland and Liechtenstein.

Certain types of business visits and travel are allowed for a maximum of 90 days in a 180-day period, without a visa or a work permit.

You may need a visa or a work permit or other documentation if you are planning to stay longer than 90 days in a 180-day period.

You may also need a visa, work permit or other documentation if you will be doing any of the following:

- transferring from the UK branch of a company to a branch in a different country ('intra-corporate transfer'), even for a short period of time
- carrying out contracts to provide a service to a client in another country in which your employer has no presence
- providing services in another country as a self-employed person

### Authoritative resources

<https://www.gov.uk/visit-europe-1-january-2021>

<https://www.gov.uk/visit-europe-1-january-2021/business-travel-extra-requirements>

<https://www.gov.uk/government/collections/providing-services-to-eea-and-efta-countries-after-eu-exit>  
(country-specific guidance)

### What does this mean for language service providers?

You can continue to attend business and sales meetings, events and conferences, as before.

However, if your business travel involves working on a contract or in the company's branch in another country, or providing services as a self-employed person, **you must check country-specific requirements** for visas, work permits and other documentation.

Read 'The Small Print' section for more information about allowed types of business travel, rules for the supply of services, and restrictions and exemptions for translation and interpreting.

# Business Travel

## Business Travel – The Small Print

The UK no longer benefits from the EU's freedom to supply services, or the freedom of movement. UK nationals no longer have *freedom* to work, study, start a business or live in the EU, and vice versa.

Basic business travel can take place without the requirement for visas or work permits, and you can review the permitted activities for short-term business visitors below.

However, both the UK and the EU allows the supply of services in its territory by contractual service suppliers and independent professionals, for certain sectors including translation and interpreting, and subject to certain limitations and country-specific rules.

### Short-term business visitor permitted activities

Below is the list of short-term business visitor permitted activities including translation and interpreting provided by employees of companies, taken from the TCA's ANNEX SERVIN-3: Business Visitors for Establishment Purposes, Intra-Corporate Transferees and Short-Term Business Visitors.

8. The activities Short-term business visitors are permitted to engage in are:

- a) meetings and consultations: natural persons attending meetings or conferences, or engaged in consultations with business associates;
- b) research and design: technical, scientific and statistical researchers conducting independent research or research for a legal person of the Party of which the Short-term business visitor is a natural person;
- c) marketing research: market researchers and analysts conducting research or analysis for a legal person of the Party of which the Short-term business visitor is a natural person;
- d) training seminars: personnel of an enterprise who enter the territory being visited by the Short-term business visitor to receive training in techniques and work practices which are utilised by companies or organisations in the territory being visited by the Short-term business visitor, provided that the training received is confined to observation, familiarisation and classroom instruction only;
- e) trade fairs and exhibitions: personnel attending a trade fair for the purpose of promoting their company or its products or services;
- f) sales: representatives of a supplier of services or goods taking orders or negotiating the sale of services or goods or entering into agreements to sell services or goods for that supplier, but not delivering goods or supplying services themselves. Short-term business visitors shall not engage in making direct sales to the general public;
- g) purchasing: buyers purchasing goods or services for an enterprise, or management and supervisory personnel, engaging in a commercial transaction carried out in the territory of the Party of which the Short-term business visitor is a natural person;
- h) after-sales or after-lease service: installers, repair and maintenance personnel and supervisors, possessing specialised knowledge essential to a seller's contractual obligation, supplying services or training workers to supply services pursuant to a warranty or other service contract incidental to the sale or lease of commercial or industrial equipment or machinery, including computer software, purchased or leased from a legal person of the Party of which the Short-term business visitor is a natural person throughout the duration of the warranty or service contract;

i) commercial transactions: management and supervisory personnel and financial services personnel (including insurers, bankers and investment brokers) engaging in a commercial transaction for a legal person of the Party of which the Short-term business visitor is a natural person;

j) tourism personnel: tour and travel agents, tour guides or tour operators attending or participating in conventions or accompanying a tour that has begun in the territory of the Party of which the Short-term business visitor is a natural person; and

k) translation and interpretation: translators or interpreters supplying services as employees of a legal person of the Party of which the Short-term business visitor is a natural person.

### Restrictions on short-term business visits

The two tables below are extracted from the most relevant EU and UK non-conformities to the TCA's ANNEX SERVIN-3: Business Visitors for Establishment Purposes, Intra-Corporate Transferees and Short-Term Business Visitors.

For example, Austria requires a work permit and an economic needs test for translation and interpretation short-term business visitors to Austria (TCA, p787), whereas the UK has no such requirements (TCA, p770).

6. The European Union's non-conforming measures (TCA, 767)	
All sectors (TCA, p767)	<p><b>Business visitors for establishment purposes</b></p> <p>AT, CZ: Business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound.</p> <p>SK: Business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound. Work permit required, including economic needs test.</p> <p>CY: Permissible length of stay: up to 90 days in any twelve month period. Business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound.</p>
All sectors (TCA, p767)	<p><b>Intra-corporate transferees</b></p> <p>EU: Until 31 December 2022 any charge, fee or tax imposed by a Party (other than fees associated with the processing of a visa, work permit, or residency permit application or renewal) on the grounds of being allowed to perform an activity or to hire a person who can perform such activity in the territory of a Party, unless it is a requirement consistent with paragraph 3 of SERVIN 4.1 [Scope and definitions], or a health fee under national legislation in connection with an application for a permit to enter, stay, work, or reside in the territory of a Party.</p> <p>AT, CZ, SK: Intra-corporate transferees need to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound.</p> <p>FI: Senior personnel needs to be employed by an enterprise other than a non-profit organisation.</p> <p>HU: Natural persons who have been a partner in an enterprise do not qualify to be transferred as intra-corporate transferees.</p>
All activities referred to in paragraph 8  This includes k) translation and	<p><b>Short-term business visitors</b></p> <p>CY, DK, HR: Work permit, including economic needs test, required in case the short-term business visitor supplies a service.</p>

<p>interpretation: translators or interpreters supplying services as employees of a legal person of the Party of which the Short-term business visitor is a natural person. (TCA, p771)</p>	<p>LV: Work permit required for operations/activities to be performed on the basis of a contract.</p> <p>MT: Work permit required. No economic needs tests performed.</p> <p>SI: A single residency and work permit is required for the supply of services exceeding 14 days at a time and for certain activities (research and design; training seminars; purchasing; commercial transactions; translation and interpretation). An economic needs test is not required.</p> <p>SK: In case of supplying a service in the territory of Slovakia, a work permit, including economic needs test, is required beyond seven days in a month or 30 days in calendar year.</p>
<p>Trade fairs and exhibitions (TCA, p768)</p>	<p>AT, CY: Work permit, including economic needs test, required for activities beyond seven days in a month or 30 days in a calendar year</p>
<p>Translation and interpretation (TCA, p787)</p>	<p>AT: Work permit required, including economic needs test.</p> <p>CY, PL: Unbound.</p>

### 7. The United Kingdom's non-conforming measures (TCA, p769)

<p>All sectors (TCA, p769)</p>	<p><b>Business visitors for establishment purposes</b> Business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound.</p>
<p>All sectors (TCA, p769)</p>	<p><b>Intra-corporate transferees</b> Intra-corporate transferees need to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound. Until 31 December 2022 any charge, fee or tax imposed by a Party (other than fees associated with the processing of a visa, work permit, or residency permit application or renewal) on the grounds of being allowed to perform an activity or to hire a person who can perform such activity in the territory of a Party, unless it is a requirement consistent with paragraph 3 of SERVIN 4.1 [Scope and definitions], or a health fee under national legislation in connection with an application for a permit to enter, stay, work, or reside in the territory of a Party.</p>
<p><b>All activities referred to in paragraph 8:</b> (TCA, p790)</p> <p>This includes k) translation and interpretation: translators or interpreters supplying services as employees of a legal person of the Party of which the Short-term business visitor is a natural person. (TCA, p771)</p>	<p><b>Short-term business visitors</b> None</p>

## Other business activities

Other business activities than the permitted activities listed above for short-term business visitors are subject to relevant country-specific immigration regulations, including visas and work permits.

The TCA's ANNEX SERVIN-4 Contractual Service Suppliers and Independent Professionals outlines rules for the supply of services in UK/EU territories by contractual service suppliers and independent professionals for the sectors listed in the Annex and subject to the relevant limitations.

Critically, certain countries impose restrictions on business activities for all sectors, and others specifically on translation and interpreting.

For language service providers, there are crucial differences between the following types:

- Contractual Service Suppliers (CSS)
- Independent Professionals (IP)

## Contractual Service Suppliers

Contractual Service Suppliers are employees of a service supplier, providing services for a period not exceeding 12 months, having been employed by the sending business for at least the 12 months.

The TCA lists 'Translation and interpretation services' (p762) as one of the sectors within which the CSS rules apply.

## Independent Professionals

Independent Professionals are self-employed people, in the language services industry, typically sole trader translators and interpreters.

The TCA lists 'Translation and interpretation services' (p762) as one of the sector within which the CSS rules apply.

## Country-specific restrictions

The different approach to 'freedom to supply services' between the UK and the EU can be seen very clearly in the two tables below which contain extractions from the TCA (with page numbers).

The UK, for example, has no reservations on any service sectors (TCA, p786), whereas Austria and Czechia both have contract duration reservations for all sectors (TCA, p777). The difference is, unfortunately for our industry, more pronounced in the 'Translation and interpretation services' sector.

The UK imposes no reservations (TCA, p790) (excluding official or certified activities<sup>1</sup>), while 11 EU member states impose economic needs tests on Contractual Service Suppliers (CSS) and 14 member states require economic needs tests for Independent Professionals (IP).

This means there may be more restrictions on freelance interpreters than for translation company employees, and Hungary reserves the right to prohibit independent professionals providing cross-border services in our industry.

### 12. The European Union's reservations. Translation and interpretation services; (TCA, p776)

Sector or sub-sector	Description of reservations
All sectors (TCA, p777)	<b>CSS and IP:</b> In AT: Maximum stay shall be for a cumulative period of not more than six months in any 12 month period or for the duration of the contract, whichever is less.

<sup>1</sup> Which as noted by Gledhill and Sanderson 'official or certified activities' is not defined anywhere else in the TCA

	In CZ: Maximum stay shall be for a period of not more than 12 consecutive months or for the duration of the contract, whichever is less.
<b>Translation and interpretation services</b> (TCA, p783)  (CPC 87905, excluding official or certified activities)	<b>CSS:</b> In BE, CY, DE, EE, EL, ES, FR, HR, IT, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, DK, FI, HU, IE, LT, LV, RO, SK: Economic needs test.  <b>IP:</b> In CY, DE, EE, FR, LU, LV, MT, NL, PL, PT, SI, SE: None. In AT, BE, BG, CZ, DK, EL, ES, FI, HU, IE, IT, LT, RO, SK: Economic needs test. In HR: Unbound.

**13. The United Kingdom's reservations. Translation and interpretation services; (TCA, p776)**

Sector or sub-sector	Description of reservations
All sectors (TCA, p786)	None
<b>Translation and interpretation services</b> (TCA, p790)  (CPC 87905, excluding official or certified activities)	<b>CSS:</b> None  <b>IP:</b> None



# Immigration

## Immigration Summary

Freedom of movement between the UK and the EU has ended, and immigration rules and controls apply for any visits lasting more than 90 days in any 180-day period, and for certain types of business travel for any period.

Individuals from the EU, Switzerland, Norway, Iceland and Liechtenstein wishing to live and work in the UK must now apply for appropriate visas and work permits, and vice versa. Immigration rules and controls are country-specific.

Any EU nationals in the UK, and any UK nationals in the EU, resident in the country prior to 31 December 2020 have the right to remain and work in the country, but may be subject to additional registration procedures.

### Authoritative resources

<https://www.gov.uk/government/organisations/uk-visas-and-immigration> (UK Visas and Immigration)

<https://www.gov.uk/settled-status-eu-citizens-families> (EU Settlement Scheme in the UK)

<https://www.gov.uk/government/collections/providing-services-to-eea-and-efta-countries-after-eu-exit> (EU country-specific guidance)

### What does this mean for language service providers?

**Language service companies in the UK** must apply for a Home Office Skilled Worker Sponsorship Licence to sponsor a non-UK employee to come and work in the UK.

**Language service companies in the EU** must comply with relevant country-specific employment regulations for non-EU workers.

**EU, EEA and Swiss individuals resident in the UK** prior to 31 December 2020 must apply to the EU Settlement Scheme by 30 June 2021, but do not need to apply for a visa or a work permit.

**UK individuals resident in an EU country, Switzerland, Norway, Iceland or Liechtenstein** prior to 31 December 2020 must check and comply with local rules.

**EU individuals and individuals from Switzerland, Norway, Iceland or Liechtenstein wishing to live and work in the UK** must apply for an appropriate visa, and be sponsored by a UK company if they are employed by that company.

**UK individuals wishing to live and work in the EU, Switzerland, Norway, Iceland or Liechtenstein** must check and comply with local rules.

**There is currently no immigration route into the UK for self-employed freelance translators and interpreters.**

# Immigration

## Immigration – The Small Print

The following guidance is specific to UK immigration, and outlines the rules for EU, EEA and Swiss individuals in the UK prior to 31 December 2021, and the new post-Brexit immigration system for hiring staff from outside of the UK from 1 January 2021.

### UK Settled Status

All EU, EEA and Swiss nationals resident in the UK prior to 31 December 2021 have the right to remain, live and work in the UK, as before. They do not require visas or work permits, but must register to the EU Settlement Scheme and obtain pre-settled or settled status before 30 June 2021.

Settled status is granted to individuals who have lived in the UK for a continuous five-year period, and those with less than five years of continuous residence are eligible for pre-settled status.

If you are an EU national resident in the UK, you must apply to the EU Settlement Scheme at <https://www.gov.uk/settled-status-eu-citizens-families>.

If you employ EU, EEA and Swiss nationals in the UK, you should ensure that they have applied for and been granted pre-settled or settled status, to keep their right to live and work in the UK.

### UK immigration system

The UK has a new post-Brexit immigration system, and EU, EEA and Swiss nationals must apply to live and work in the UK through the same immigration routes as the rest of the world.

### Post-Brexit points-based immigration system

For the language services industry in the UK, the main immigration route for employing staff from outside the UK is the Skilled Worker Route.

This route carries the full weight of immigration requirements and fees, as outlined below. There are also two possible routes for shorter-term employment, which may be interesting to language service companies: the Graduate Route and the Youth Mobility Scheme.

### Self-employed translators and interpreters

The UK's immigration system does not currently provide a route for self-employed translators and interpreters to enter the UK.

### Skilled Worker Route

The Skilled Worker Route replaces the UK's old 'Tier 2' immigration system.

There is no cap on the number of migrants who may enter the UK through the Skilled Worker Route, and prospective employers do not need to advertise for a vacancy for a set time in the UK before they open it up for international recruitment. However, there are a number of requirements that a non-UK applicant and their prospective employer must meet, and costs associated with employing a worker through this route.

Any prospective UK employer wishing to recruit workers from outside the UK must apply for a Home Office sponsorship licence. Sponsors must undergo stringent checks and renew their licence every four years.

The Skilled Worker Route has a points-based system with a number of tradeable points being awarded to prospective workers based on having a job offer, the skill level of the job, English skills, salary, education at PhD level, and whether the job has been designated as a shortage occupation.

Skilled workers have the right to bring dependants: spouses, partners and children. In general, dependants have near full access to the UK labour market and can work at any skill level.

### How much will it cost?

The costs associated with employing a skilled worker vary depending on the size of the employer and the length of the visa. All costs are liable to change.

The below chart is a rough guide to the basic costs of worker and sponsor fees over 3 and 5 years. These costs exclude any other incidental costs and they also exclude costs relating to legal advice which may be needed to obtain a sponsorship licence.

#### For the worker (no dependants)

Fee Type	Fee	Cost Over 3 Years	Cost Over 5 Years
<b>Visa Application</b>	£610 / 3-year visa £1220 / 5-year visa	£610	£1220
<b>Health Surcharge (Access to NHS)</b>	£624 per year	£1,872	£3,290
<b>Minimum Cost</b>		£2,482	£4,340

#### For a small company (< 50 employees and turnover <£10.2 million)

Fee Type	Fee	Cost Over 3 Years	Cost Over 5 Years
<b>Sponsorship licence fee</b>	£536 / 4-year visa	£536	£1,072
<b>Certificate of sponsorship</b>	£199	£199	£199
<b>Immigration Skills Charge</b>	£364 per year	£1,092	£1,820
<b>Minimum Cost</b>		£1,872	£3,290

For a larger company, or a skilled worker bringing dependants, the associated costs will be higher.

### Points and salary thresholds

The Skilled Worker Route comprises a system made up of points linked to mandatory criteria, salary, and the job role.

Each applicant must first score 50 mandatory points from having a job offer from a licenced sponsor at the required national qualifications level 3, and fulfil the English language requirements.

Further to the 50 mandatory points, each applicant must score a further 20 points to be granted a visa. For typical language industry roles, this is likely to be either through their salary or by being a 'new entrant' to the market.

For translators and interpreters under the 'Standard Occupational Classification' SOC code 3412, the relevant minimum salary for the points-based system is £25,600, as is the 'going rate' for the profession.

For project coordinators under SOC code 3539, the relevant minimum salary for the points-based system is £25,600, and the 'going rate' for the profession is £23,300.

The below table illustrates how different salaries affect the points required for these roles.

Salary	Additional Points
£25,600	20
£23,040	10
£20,480 (floor salary for the system)	0

Besides salary, there are a few other characteristics which may offer additional points.

Characteristic	Additional Points
New entrant	20
PhD in a subject relevant to the job	N/A for most language services industry professions (otherwise 10)
Job in a shortage occupation	N/A for language services industry professions (otherwise 20)

In practice, to employ a non-UK translator, interpreter or project coordinator:

- They must be paid at least £25,000; or
- Be classified as 'New Entrant' and be paid at least £20,480.

### New entrants

New entrants to the UK labour market are subject to lower salary thresholds for three years. Migrants will be defined as new entrants if they meet one of the following requirements:

- They are switching from the Student or Graduate route to the Skilled Worker Route;
- They are under the age of 26 on the date of their application; or
- They are working towards recognised professional qualifications or moving directly into postdoctoral positions.

New entrant translators, interpreters and project coordinators are subject to the floor salary rate of £20,480, which is sufficient to earn them the additional 20 points required on top of the mandatory 50.

Any new entrant coming up to the end of their three years of reduced salary requirement must then be able to earn the additional 20 points elsewhere – in our example cases, from a salary of at least £25,600.

### Graduate Route

A new post-study graduate route will be launched in the summer of 2021 to provide international students the opportunity to stay in the UK to work or look for work after they graduate. Undergraduate and master's degree students will be able to stay for two years under the route, whilst PhD students will be able to stay for three years.

The Graduate Route is an unsponsored route. All successful applicants will be granted a one-time non-extendable leave period on this route. At the end of the Graduate Route visa, the applicant may apply to switch to a Skilled Worker or other immigration route, subject to meeting the visa requirements.

### *How much will it cost?*

As with the Skilled Worker route, the applicant must pay an application fee and the immigration health charge. However, their employer does not require a sponsorship licence, and they do not need to pay the immigration skills charge.

### Youth Mobility Scheme

The Youth Mobility Scheme (YMS) is a temporary route providing young people from participating countries with an opportunity to experience life in the UK, enabling them to work and travel for up to two years. The YMS is a reciprocal scheme, with its terms negotiated and agreed between two countries, which enables young British citizens to benefit from similar opportunities overseas.

The UK currently operates eight YMS arrangements with Australia, Canada, Japan, Monaco, New Zealand, Hong Kong, Republic of Korea and Taiwan. Applicants aged between 18 and 30 may apply to the YMS scheme, which has a cap on the numbers.

### *How much will it cost?*

As with the Skilled Worker route, the applicant must pay an application fee and the yearly immigration health charge. However, their employer does not require a sponsorship licence, and they do not need to pay the immigration skills charge.

### What does this all mean?

These new immigration routes will from 2021 be the primary routes for recruitment outside of the UK.

Although the Skilled Worker Route is the most stable recruitment option, it also carries the most administration and cost for both the employer and the worker.

For UK language service companies, it may very well be that the Graduate Route and the Youth Mobility Scheme will in the future offer a springboard for entry-level roles to allow both the employer and the worker to establish a good working relationship in the two years allowed, before a longer-term switch to the Skilled Worker Route.

Read more about the specific requirements of the new points-based system at <https://www.gov.uk/government/publications/uk-points-based-immigration-system-further-details-statement/uk-points-based-immigration-system-further-details-statement>.

# Internships

## Internships Summary

Internships and work placements between the UK and the EU may now require a visa and a work permit.

The UK is no longer part of the Erasmus+ programme. However, any programmes running prior to the end of the transition period on 31 December 2020 will run until the completion of the programme.

A new study and work placement scheme for the UK called the Turing scheme will open in September 2021.

New mobility agreements are expected to replace Erasmus+ to facilitate EU students to come to the UK for internships and work placements in the future.

### Authoritative resources

[https://ec.europa.eu/programmes/erasmus-plus/about/brexit\\_en](https://ec.europa.eu/programmes/erasmus-plus/about/brexit_en)

<https://www.erasmusplus.org.uk/the-transition-period>

<https://www.gov.uk/government/news/new-turing-scheme-to-support-thousands-of-students-to-study-and-work-abroad>

### What does this mean for language service providers?

**UK-based students** will only be able to participate in Erasmus+ programmes if those programmes were running prior to 31 December 2020. The new Turing scheme will replace Erasmus+ in the UK.

**EU-based students** will only be able to come to the UK on an Erasmus+ programme if the programme was running prior to 31 December 2020. EU-based students may be able to come to the UK as part of new mobility agreements in the future.

**Language service companies in the UK** will only be able to offer Erasmus+ funded internships and work placements to EU-based students if the sending institution's programme was running prior to 31 December 2020.

**All students and language service companies** interested in participating in or offering internships or work placements are advised to check the status of current programmes and rules with the sending institution, typically the student's own university.

**Regardless of the programme under which internships and work placements come under, immigration rules and controls may apply, and local visa and work permit rules must be complied with.**

In the UK, the current visa route for short-term work experience is the T5 Temporary Worker – Government Authorised Exchange. Read more at <https://www.gov.uk/government-authorised-exchange>.

# Public Sector Procurement

## Public Sector Procurement Summary

Information on public sector contract opportunities in the UK are now published in the new Find a Tender Service (FTS).

EU tenders can be accessed on the OJEU/TED portals.

Restrictions on tendering for contracts in the UK or the EU are in place for non-UK and non-EU entities.

### Authoritative resources

<https://www.gov.uk/guidance/public-sector-procurement>

<https://www.find-tender.service.gov.uk/Search>

<https://www.ojeu.eu/>

<https://ted.europa.eu/TED>

### What does this mean for language service providers?

A critical issue for many UK-based companies working for EU institutions is whether they will from now on be able to participate in EU tenders.

European Union of Associations of Translation Companies (EUATC) has liaised with the European Commission's Directorate-General for Translation to clarify the situation:

*According to Article 176(1) of the Financial Regulation (which is applicable to the general budget of the EU) 'Participation in procurement procedures shall be open on equal terms to all natural and legal persons within the scope of the Treaties and to all natural and legal persons established in a third country which has a special agreement with the Union in the field of public procurement under the conditions laid down in that agreement.'*

*From non-EU EUATC member countries only Serbia has such an agreement that covers translation services, the Stabilisation and Association Agreement. However, economic operators are free to choose their subcontractors from any country. Thus, in principle all economic operators can act as subcontractors of other economic operators who have themselves access to the EU procurement procedures.*

*As far as the current framework contract of DGT is concerned, the TRAD19 contracts remain valid for UK companies which were selected but they can't participate in calls for tender in the future (or at least until an agreement in the field of public procurement is in place).*

This means that existing contracts remain in place, and that UK-based language service companies may also act as subcontractors for companies based in the EU tendering for an EU contract.

Although no EU presence is required to carry language services out for EU institutions, companies not based in the EU cannot directly tender for EU contracts.

As with many other Brexit-related issues, this situation may evolve as the UK and the EU continue their negotiations on individual issues.

# Direct Marketing

## Direct Marketing Summary

The UK's Privacy and Electronic Communications Regulations (PECR) are the UK implementation of the EU's e-Privacy Directive.

Although the Directive no longer applies to the UK, PECR are UK laws that remain in place, regulating:

- marketing calls, emails, texts and faxes
- cookies (and similar technologies)
- keeping communications services secure
- customer privacy as regards traffic and location data, itemised billing, line identification, and directory listings.

PECR sit alongside UK GDPR within the Data Protection Act 2018.

### Authoritative resources

<https://ico.org.uk/for-organisations/guide-to-pecr/what-are-pecr/>

<https://ico.org.uk/for-organisations/in-your-sector/marketing/the-rules-around-business-to-business-marketing-the-gdpr-and-pecr/>



# Personal Data Protection

## Personal Data Protection Summary

The Trade and Cooperation Agreement contains a bridging mechanism that allows the continued free flow of personal data from the EU/EEA to the UK until 'adequacy' decisions come into effect, for up to six months.

An EU 'adequacy' decision for the UK would allow for the ongoing free flow of data from the EEA to the UK, and a draft decision published in February 2021 is the first step in that process.

The UK has already previously deemed the EU/EEA member countries as 'adequate', and personal data can continue to flow from the UK to the EU/EEA freely.

### Authoritative resources

<https://www.gov.uk/guidance/using-personal-data-in-your-business-or-other-organisation>

<https://ico.org.uk/for-organisations/guide-to-data-protection/guide-to-the-general-data-protection-regulation-gdpr/>

<https://ico.org.uk/for-organisations/data-protection-advice-for-small-organisations/checklists/assessment-for-small-business-owners-and-sole-traders/>

### What does this mean for language service providers?

UK-based language service providers may continue to collect and receive personal data from the EU/EEA without additional GDPR safety measures such as Standard Contractual Clauses (SCCs).

It is expected that the EU will deem the UK as an 'adequate country' before the six months' bridging mechanism expires. Once the UK has been declared as adequate, personal data may continue to flow freely from the EU to the UK.

Note that 'free flow' does not mean without any safeguards or contractual measures. The EU's General Data Protection Regulation (GDPR) exists to protect people's personal data at every stage of processing, and GDPR requirements extend to both EU/EEA and UK data controllers and processors. Although no longer in the EU, the UK's Data Protection Act 2018 comprises UK GDPR provisions.

# Personal Data Protection

## Personal Data Protection – The Small Print

The EU's [General Data Protection Regulation](#) (GDPR) exists to protect people's personal data.

In the language services industry, this is typically client, supplier and employee data plus personal data in content for translation.

Personal data originating in the EU/EEA must be protected in accordance with the GDPR. These protections must encompass the entire processing chain, even if the data is transferred outside the EU/EEA.

### Data protection guidance

The UK's national data protection authority is the Information Commissioner's Office (ICO). It provides clear guidance on the implementation of data protection guidance, including measures to protect personal data.

See the authoritative links in the Summary for links to relevant guidance from the ICO.

### Adequate countries

The European Commission has the power to determine whether a country outside the EU offers an adequate level of data protection. For the countries deemed 'adequate', personal data can flow from the EU/EEA countries without any further safeguards than those required in the GDPR for intra-EU transfers of data.

The UK is expected to be deemed an adequate country within a six-month bridge period, during which time personal data can continue to flow freely from the EU/EEA to the UK.

### Data transfers

The following rules govern data transfers under the GDPR.

- Inside the EEA: no restrictions beyond GDPR compliance
- From EEA to 'adequate countries': no restrictions beyond GDPR/national compliance
- From EEA to 'third countries': appropriate contractual safeguards such as Standard Contractual Clauses should be put in place

### Data Processing Agreements

The GDPR requires that a contractual agreement is in place for the processing of personal data between the data controller collecting the data and a data processor processing that data on behalf of the controller.

A Data Processing Agreement (DPA) is a contractual document between a data controller and a processor, or a processor and a sub-processor. It sets out the relationship between the controller and the processor or the processor and sub-processor, and the specifics of data processing.

There is no set format for a DPA, and as such it may be a separate document, or built into other contractual agreements between the controller and the processor.

You can find more information about contractual agreements for personal data at <https://ico.org.uk/for-organisations/guide-to-data-protection/guide-to-the-general-data-protection-regulation-gdpr/accountability-and-governance/contracts/>

### Standard Contractual Clauses

Standard Contractual Clauses (SCCs) are a mechanism to contractually govern the transfer of personal data outside the EEA and adequate countries.

Standard Contractual Clauses currently exist for controller-to-controller and controller-to-processor relationship, and they cannot be deviated from.

### Personal data in content for translation

For the language services industry, the presence of personal data in content for translation poses unique challenges, for example:

- It may not be possible to identify personal data in content for translation before it has already been sent to a language service company or a freelance translator, and its translation has begun, for example, due to the sheer volume of content for translation, the format in which it is provided, or because the project manager does not understand the source language.
- Clients may not be aware of GDPR implications when it comes to personal data in content for translation.
- Content for translation is transferred within the European Economic Area (EEA), and from EEA countries to multiple third countries for translation, which creates a complex web of processor relationships.

These challenges can be addressed through a robust risk-based approach, so that handling personal data in content for translation forms part of your overall GDPR compliance process, whether you are an owner or manager of a language service company or a freelance translator.

An overview published by the European Association of Translation Companies (EUATC) is intended as an aid to language service companies and freelance translators. It focuses on identifying the challenges around GDPR compliance when processing content for translation, and establishing a risk-based approach to facilitate GDPR compliance activities in relation to translated content.

You can access the overview via <https://euatc.org/news/guide-to-gdpr-and-personal-data-in-translation-now-available/>. ATC member companies and members of the EUATC's partner associations benefit from a free or discounted access to the overview.

# Owning and Managing a Company

## Owning and Managing a Company Summary

If you have a UK business, you might face restrictions on your ability to own, manage or direct a company registered in the EU, Switzerland, Norway, Iceland and Liechtenstein.

You should be prepared for:

- additional requirements on the nationality or residency of senior managers or directors
- limits on the amount of equity that can be held by non-nationals

UK companies and limited liability partnerships that have their central administration or principal place of business in certain EU member states may no longer have their limited liability recognised.

### Authoritative resources

<https://www.gov.uk/guidance/providing-services-to-any-country-in-the-eu-iceland-liechtenstein-norway-or-switzerland-after-eu-exit>

<https://www.gov.uk/government/collections/providing-services-to-eea-and-efta-countries-after-eu-exit>  
(country-specific guidance)

<https://www.gov.uk/guidance/changing-your-company-registration-from-1-january-2021>

### What does this mean for language service providers?

Read the above gov.uk guidance on company registrations and country-specific rules, if:

- you own, manage or direct a company registered in the EU, Switzerland, Norway, Iceland or Liechtenstein
- you plan to set up or acquire a company, or merge with a company in the EU, Switzerland, Norway, Iceland or Liechtenstein

# Accounting

## Accounting Summary

There are changes to the UK's corporate reporting regime which affect a small number of companies.

All companies need to use UK-adopted international accounting standards (IAS) instead of EU adopted IAS for financial years beginning on or after the 1 January 2021. Both sets of standards were the same on 1 January 2021.

You can continue to use EU adopted IAS when preparing your accounts for financial years beginning before 1 January 2021.

Some types of companies need to take further action, including UK incorporated parent companies and UK companies with a presence in the EEA.

### Authoritative resources

<https://www.gov.uk/guidance/accounting-for-uk-companies>

## Appendices

### Appendix A: The Trade and Cooperation Agreement (TCA)

The UK/EU trade agreement's full title is the 'Trade and cooperation agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part' for brevity this report shortens to TCA.

It is important to realise the TCA establishes a 'broad relationship between the Parties' (TCA, p22) that will be used as basis for further cooperation, the TCA doesn't claim, and neither do the EU or the UK that the TCA is a definitive document. To that end the TCA creates a Partnership Council and several Trade Specialised Committees (TCA, Article INST.1 page 23) which provide mechanisms to further develop and improve the TCA. Several of these committees impact the language industry with the 'Trade Specialised Committee on Services, Investment and Digital Trade' being the most relevant.

#### One deal, 4 major pillars of cooperation



Source: [EU-UK Trade and Cooperation Agreement. A new relationship, with big changes](#)

The [draft TCA](#)<sup>2</sup> (1246 pages) was published on 24<sup>th</sup> December 2020, the EU 'in force' version (1449 pages) was published on 31<sup>st</sup> December 2020 in [English](#)<sup>3</sup> and [other languages](#)<sup>4</sup> (EUR-Lex Document 22020A1231(01)). The TCA's size and technical language make it difficult to read. The UK government published a more accessible, and somewhat 'rosy', [34-page summary](#)<sup>5</sup>, while the EU provided counterpoints highlighting 'the rights and benefits' the UK will lose published in two very useful 'explainers' the two-page [EU-UK RELATIONS: A new relationship, with big changes](#) and the more detailed six-page [EU-UK Trade and Cooperation Agreement. A new relationship, with big changes](#).

Freelance translators Emma Gledhill and Kim Sanderson have produced an excellent translation industry analysis of the TCA

[Cross Border Trade in Translation and Interpreting Services – from 24.12 Agreement Plain English v2](#)<sup>6</sup>.

Finally, the [English language Wikipedia entry](#)<sup>7</sup> provides a useful summary with many links to other sources.

<sup>2</sup> [https://ec.europa.eu/info/sites/info/files/draft\\_eu-uk\\_trade\\_and\\_cooperation\\_agreement.pdf](https://ec.europa.eu/info/sites/info/files/draft_eu-uk_trade_and_cooperation_agreement.pdf)

<sup>3</sup> [https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22020A1231\(01\)&from=EN](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22020A1231(01)&from=EN)

<sup>4</sup> [https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L\\_.2020.444.01.0014.01.ENG](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2020.444.01.0014.01.ENG)

<sup>5</sup> [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/957694/TCA\\_SUMMARY\\_PDF\\_V1.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/957694/TCA_SUMMARY_PDF_V1.pdf)

<sup>6</sup> <https://docs.google.com/document/d/1cCRNLevKNU6T61buTMmI0K6Fvj3GKQ07uMZ45SNmbg/edit>

<sup>7</sup> [https://en.wikipedia.org/wiki/EU%E2%80%93UK\\_Trade\\_and\\_Cooperation\\_Agreement](https://en.wikipedia.org/wiki/EU%E2%80%93UK_Trade_and_Cooperation_Agreement)

## Appendix B: Terminology

### Appendix B1: TCA terminology definitions

The following is an extraction from Article COMPROV.17: Definitions (TCA, page 10)

1. For the purposes of this Agreement and any supplementing agreement, and unless otherwise specified, the following definitions apply:
  - (a) **'data subject'** means an identified or identifiable natural person; an identifiable person being a person who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data or an online identifier, or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person;
  - (b) **'day'** means a calendar day;
  - (c) **'Member State'** means a Member State of the European Union;
  - (d) **'personal data'** means any information relating to a data subject;
  - (e) **'State'** means a Member State or the United Kingdom, as the context requires;
  - (f) **'territory'** of a Party means in respect of each Party the territories to which the Agreement applies in accordance with Article FINPROV.1 [Territorial scope];
  - (g) **'the transition period'** means the transition period provided for in Article 126 of the Withdrawal Agreement; and
  - (h) **'Withdrawal Agreement'** means the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, including its Protocols.
2. Any reference to the **'Union'**, **'Party'** or **'Parties'** in this Agreement or any supplementing agreement shall be understood as not including the European Atomic Energy Community, unless otherwise specified or where the context otherwise requires.

### Appendix B2: Other terminology sources

Source	Title	Link	Comment
BBC	Jargon-busting guide to the key terms	<a href="https://www.bbc.co.uk/news/uk-43470987">https://www.bbc.co.uk/news/uk-43470987</a>	Very easy to use
House of Commons Library	Brexit Glossary	<a href="https://researchbriefings.parliament.uk/ResearchBriefing/Summary/CBP-7840">https://researchbriefings.parliament.uk/ResearchBriefing/Summary/CBP-7840</a>	Extremely comprehensive (downloadable)
The Guardian	Brexit phrasebook: a guide to the talks' key terms	<a href="https://www.theguardian.com/politics/2017/jun/19/brexit-phrasebook-a-guide-to-the-talks-key-terms">https://www.theguardian.com/politics/2017/jun/19/brexit-phrasebook-a-guide-to-the-talks-key-terms</a>	
European Parliament Directorate-General for Translation	Brexit glossary	<a href="https://termcoord.eu/2019/01/brexit-glossary/">https://termcoord.eu/2019/01/brexit-glossary/</a>	Only 11 terms but links to six other sources
WTO Glossary	Glossary of terms. An informal press guide to 'WTO speak'	<a href="https://www.wto.org/english/thewto_e/minist_e/min96_e/glossary.htm">https://www.wto.org/english/thewto_e/minist_e/min96_e/glossary.htm</a>	The WTO Trilingual Glossary available at <a href="http://wtoterm.wto.org/">http://wtoterm.wto.org/</a> could not be reached
EU Commission	Language and terminology	<a href="https://europa.eu/european-union/documents-publications/language-and-terminology_en">https://europa.eu/european-union/documents-publications/language-and-terminology_en</a>	On page links to: <ul style="list-style-type: none"> <li>• IATE multilingual database - EU-specific terminology</li> <li>• Main acronyms and initialisms</li> <li>• Translation and drafting resources</li> <li>• EU Vocabularies</li> <li>• Glossary</li> </ul>

## Appendix B3: Other terms used in this guide

### **Cross-border trade (*in services*)**

'cross-border trade in services' means the supply of a service:

- (i) from the territory of a Party into the territory of the other Party; or
- (ii) in the territory of a Party to the service consumer of the other Party;

Source: TCA, Article SERVIN.1.2: Definitions (e), page 90

### **CSS**

Contractual Service Suppliers

Source: TCA, ANNEX SERVIN-4: contractual service suppliers and independent professionals, page 774

Note: This includes (x) Translation and interpretation services; TCA page 775

### **EU**

European Union, including all its Member States

Source: TCA page 773

### **IP**

Independent Professionals

Source: TCA ANNEX SERVIN-4: contractual service suppliers and independent professionals, page 774

Note: This includes (j) Translation and interpretation services; TCA page 776

### **TCA**

Trade and Cooperation Agreement between The European Union and The European Atomic Energy Community, of The One Part, And The United Kingdom Of Great Britain And Northern Ireland, Of The Other



## Appendix C: Using gov.uk

Gov.uk is an enormous website with nearly 100 million pages, nearly 3 million of which mention 'Brexit'. The site's size and reliance on text rather than images can make the site intimidating. Spending more time on the site will quickly reward you as you learn to navigate and extract the data you need.

The image shows a screenshot of a gov.uk page titled "Accounting for UK companies after Brexit". Blue arrows point from labels on the left to various elements on the page:

- Padlock verification**: Points to the padlock icon in the browser's address bar.
- Search box**: Points to the search input field in the top navigation bar.
- Updates**: Points to a notification banner at the top of the page.
- Location 'breadcrumbs'**: Points to the breadcrumb trail: Home > Find Brexit guidance for your business.
- Title**: Points to the page title: **Accounting for UK companies after Brexit**.
- Overview**: Points to the introductory paragraph: "How companies incorporated in the UK, or where the parent company is incorporated in the UK, can comply with UK accounting and reporting requirements after Brexit."
- Publishing dates**: Points to the publication information: "Published 24 May 2019" and "Last updated 17 September 2019 — see all updates".
- Hyperlinked table of contents**: Points to the "Contents" section, which lists links to different parts of the document.
- Related content**: Points to the "Related content" section on the right side of the page.
- Content**: Points to the "Stay up to date" section at the bottom of the page.

The page content includes:

- Contents**:
  - Stay up to date
  - Preparing annual accounts
  - UK public companies with a UK listing
  - UK public companies with an EEA listing
  - Audit committees
  - Appointing auditors
  - Accounting for EEA companies in the UK
- Related content**:
  - Find Brexit guidance for your business
  - Detailed guidance
    - Auditing for UK auditors and audit firms operating in the EEA after Brexit
    - Accounting for EEA organisations after Brexit
    - Selling services to the EU, Switzerland, Norway, Iceland and Liechtenstein after Brexit
- Stay up to date**:

A Brexit deal has been agreed but needs to be ratified. The UK could still leave with no deal on 31 October 2019 if the UK and EU do not approve and sign the withdrawal agreement.

This page tells you how to prepare for Brexit and will be updated if anything changes. [Sign up for email alerts](#) to get the latest information.

## Appendix D: EU two-letter country codes

Eurostat's 'Glossary: Country codes' reference guide is available at [https://ec.europa.eu/eurostat/statistics-explained/index.php/Glossary:Country\\_codes](https://ec.europa.eu/eurostat/statistics-explained/index.php/Glossary:Country_codes). The information below is an extract from the Country codes glossary.

### European Union (EU)

Belgium	(BE)	Greece	(EL)	Lithuania	(LT)	Portugal	(PT)
Bulgaria	(BG)	Spain	(ES)	Luxembourg	(LU)	Romania	(RO)
Czechia	(CZ)	France	(FR)	Hungary	(HU)	Slovenia	(SI)
Denmark	(DK)	Croatia	(HR)	Malta	(MT)	Slovakia	(SK)
Germany	(DE)	Italy	(IT)	Netherlands	(NL)	Finland	(FI)
Estonia	(EE)	Cyprus	(CY)	Austria	(AT)	Sweden	(SE)
Ireland	(IE)	Latvia	(LV)	Poland	(PL)		

### United Kingdom

United Kingdom (UK)

### European Free Trade Association (EFTA)

Iceland	(IS)
Norway	(NO)
Liechtenstein	(LI)
Switzerland	(CH)

### EU candidate countries

Montenegro	(ME)
North Macedonia	(MK)
Albania	(AL)
Serbia	(RS)
Turkey	(TR)

### Potential candidates (all other Western Balkan countries)

Bosnia and Herzegovina	(BA)
Kosovo*	(XK**)

(\* ) This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence. (with asterisk and footnote in written documents, only the first time that Kosovo is mentioned). 'XK' is a code used for practical reasons and not an official ISO country code.

## Appendix E: EU membership relationships

This report refers to many bodies and agreements. The differences between EU, EEA, and EFTA can be significant and therefore worth specifying here. The definitions below are taken from The House of Commons Library Briefing Paper number 7840<sup>8</sup>.

### European Commission (EC)

The European Commission is the executive body of the EU. It is responsible for proposing legislation, implementing decisions, upholding the EU treaties and managing the day-to-day business of the EU.

### European Economic Area (EEA)

The European Economic Area (EEA) is made up of all 27 EU Member States + Norway, Iceland and Liechtenstein. The three non-EU EEA members apply most EU Internal Market laws, but not in the following policy areas:

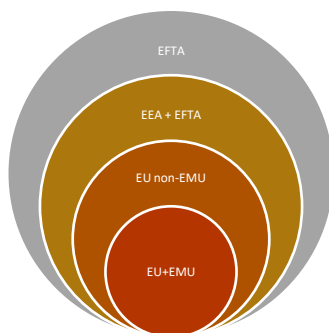
- Common Agricultural Policy and Common Fisheries Policy (except some provision on trade)
- Customs union
- Common trade policy
- Common Foreign and Security Policy
- Justice and Home Affairs (but EFTA States are part of the Schengen area)
- Economic and Monetary Union.

### European Free Trade Association (EFTA)

The European Free Trade Area (EFTA) comprises four States - Norway, Iceland, Liechtenstein and Switzerland. Norway, Iceland and Liechtenstein are in the EEA, but not Switzerland. Switzerland has a bilateral Free Movement of Persons Agreement with the EU which means EU citizens wishing to live or work in Switzerland can do so.

### European Union (EU)

The European Union was formally established by the Treaty on European Union or Maastricht Treaty, which came into force in November 1993. The over-arching Union comprised three 'pillars': the European Community, the Common Foreign and Security Policy and Justice and Home Affairs.



<sup>8</sup> The House of Commons Library Briefing Paper Number 7840, 5 June 2019, available to download as a PDF from <https://researchbriefings.parliament.uk/ResearchBriefing/Summary/CBP-7840>

## Appendix F: Schema of the EU-UK institutional framework

Source: EU–UK Partnership Council [https://en.wikipedia.org/wiki/EU%E2%80%93UK\\_Partnership\\_Council](https://en.wikipedia.org/wiki/EU%E2%80%93UK_Partnership_Council)

### Schema of the EU-UK institutional framework

Articles Int.2 and Inst.4 establish 16 committees and 4 Working groups. Together with the council itself and its secretariat the following (sub)organisations exist.

- Partnership Council
  - Secretariat of the Partnership Council
  - Trade Partnership Committee
  - Trade Specialised Committee on Goods
  - Trade Specialised Committee on Customs Cooperation and Rules of Origin
  - Trade Specialised Committee on Sanitary and Phytosanitary Measures
  - Trade Specialised Committee on Technical Barriers to Trade
    - Working Group on Organic Products
    - Working Group on Motor Vehicles and Parts
    - Working Group on Medicinal Products
  - Trade Specialised Committee on Services, Investment and Digital Trade
  - Trade Specialised Committee on Public Procurement
  - Trade Specialised Committee on Regulatory Cooperation
  - Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties
  - Specialised Committee on Energy
  - Specialised Committee on Air Transport
  - Specialised Committee on Road Transport
  - Specialised Committee on Social Security Coordination
    - Working Group on Social Security Coordination
  - Specialised Committee on Fisheries
  - Specialised Committee on Law Enforcement and Judicial Cooperation
  - Specialised Committee on Participation in Union Programmes

The following organisations may be established based on the institutional framework:

- Parliamentary Partnership Assembly
- Civil Society Forum

## Appendix G: Further references

### UK Government

UK-EU Trade and Cooperation Agreement Summary Explainer (PDF), December 2020. Available online at [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/948093/TCA\\_SUMMARY\\_PDF.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/948093/TCA_SUMMARY_PDF.pdf). Accessed December 22nd, 2020

Brexit Glossary, Gadd, E., House of Commons Library, BRIEFING PAPER, Number 7840, 17 December 2019, <https://researchbriefings.parliament.uk/ResearchBriefing/Summary/CBP-7840>

### European Union / European Commission

European Commission, December 2020, EU-UK RELATIONS: A new relationship, with big changes, available online at [https://ec.europa.eu/info/sites/info/files/eu-uk\\_trade\\_and\\_cooperation\\_agreement-a\\_new\\_relationship\\_with\\_big\\_changes-overview\\_of\\_consequences\\_and\\_benefits.pdf](https://ec.europa.eu/info/sites/info/files/eu-uk_trade_and_cooperation_agreement-a_new_relationship_with_big_changes-overview_of_consequences_and_benefits.pdf). Accessed January 27th, 2021

European Commission, December 2020, EU-UK Trade and Cooperation Agreement. A new relationship, with big changes, available at [https://ec.europa.eu/info/sites/info/files/brexit\\_files/info\\_site/6\\_page\\_final.pdf](https://ec.europa.eu/info/sites/info/files/brexit_files/info_site/6_page_final.pdf). Accessed January 27th, 2021

European Commission, December 2020, Trade and Cooperation Agreement between The European Union and The European Atomic Energy Community, of The One Part, And The United Kingdom Of Great Britain And Northern Ireland, Of The Other Part, available at [https://ec.europa.eu/info/sites/info/files/draft\\_eu-uk\\_trade\\_and\\_cooperation\\_agreement.pdf](https://ec.europa.eu/info/sites/info/files/draft_eu-uk_trade_and_cooperation_agreement.pdf) accessed 8th January 2021

### Other

Gledhill, E., and Sanderson, K., Cross Border Trade in Translation and Interpreting Services – from 24.12 Agreement Plain English v2, December 2020, available at <https://docs.google.com/document/d/1cCRNLevKNU6T61buTMmI0K6Fvjb3GKQ07uMZ45SNmbg/edit>. Accessed 3rd February 2021

Wikipedia, EU–UK Partnership Council, [https://en.wikipedia.org/wiki/EU%E2%80%93UK\\_Partnership\\_Council](https://en.wikipedia.org/wiki/EU%E2%80%93UK_Partnership_Council), accessed 3<sup>rd</sup> February 2021