



Dear valued counterpart,

On the 31<sup>st</sup> of January 2020 the United Kingdom left the European Union.

A transition phase to **negotiate about a free-trade agreement** between EU and the UK is planned **till 31<sup>st</sup> of December 2020**. If there won't be a free-trade agreement between EU and the UK or an extension of the negotiation, the outcome will be a so called „**Hard Brexit**“ with the effect that the United Kingdom will not be part anymore of the European Single Market and the Customs-Union as from **1<sup>st</sup> January 2021**.

To make sure the business impact will be as low as possible, Metallo Group wants to inform you about the most important consequences in the scenario of the “Hard Brexit”. Our facilities in Spain and Belgium have been carefully preparing the hard brexit scenario. In this document, 3 main pillars will be discussed:

- Transport and customs
- Taxes and VAT
- UK REACH

For each pillar, you can find a dedicated contact in case you have questions or are in need of more information. It's important to clarify that even in case a deal will be reached, most of the changes mentioned in this document will be initiated.

Best regards,

The Metallo team

## 1) Transport and customs

In order to comply with the new business environment regarding transport and customs between the UK and the sites of Metallo Group, Metallo (Either Belgium or Spain) needs to receive the following documents. This way we can create all needed customs documents for shipments starting from **1<sup>st</sup> January 2021**:

- Packing lists
- Customs invoices (which includes commercial value, tariff code etc) and
- Export declarations
- T1-Documents.

To support transition and a trouble-free transport we would like to give further information in the communication-flow sheets for each site specifically, which you can find in the following pages.

Also your site specific contacts, in case you have questions regarding transport and customs, can be found in these flow sheets.

For our shipments from Metallo to your plant(s) we will issue the required export documents as per contractual instruction.

**Metallo Belgium communication flow**

<b>Responsible Purchase contact @ Metallo</b>	<a href="mailto:Andrew.Montgomery@metallo.com">Andrew.Montgomery@metallo.com</a>
<b>Responsible Sales contact @ Metallo</b>	<a href="mailto:Lara.VanDongen@metallo.com">Lara.VanDongen@metallo.com</a>
<b>Date</b>	1/12/2020
<b>Aurubis Entity</b>	Metallo Belgium NV, Nieuwe Dreef 33, 2340 Beerse
<b>Customer location (City)</b>	Beerse
<b>VAT No</b>	BE0403.075.580
<b>Main Customs Office (city = Geel)</b>	BE432000
<b>EU EORI No</b>	BE0403075580
<b>GB EORI No</b>	
<b>Used INCOTERM</b>	Several
<b>AEO Certificate no</b>	BEAEOF0000024GDH
<b>Self-Collector (Y/N)</b>	Y/N
<b>Importer Address</b>	Nieuwe Dreef 33, 2340 Beerse
<b>Importer Contact Name for Customs (only)</b>	Luc Ceusters
<b>Importer Contact Email Address</b>	<a href="mailto:luc.ceusters@metallo.com">luc.ceusters@metallo.com</a>
<b>Consignee Address</b>	Metallo Belgium NV, Nieuwe Dreef 33, 2340 Beerse
<b>Point of Entry</b>	Several
<b>Customs Clearance In-house (Y/N)</b>	Y
<b>Name of Customs Agent or Import contact</b>	Metallo Belgium
<b>Email of Customs Agent or Import contact</b>	<a href="mailto:reception@metallo.com">reception@metallo.com</a>
<b>Used Commodity (HS) code</b>	Several
<b>Used Import Regime</b>	Free circulation
<b>Special import process /regime required</b>	on demand
<b>Customs opening hours</b>	06,00 - 17,00
<b>24/7 hours- contact available?</b>	No
<b>Used Carrier/Freight Forwarder</b>	Several
<b>Other requirements</b>	Required Documents: T1, Customs invoice, packing list and supporting documents as mentioned in General Terms
	Presentation of Customs invoice and packing list latest 1 day after loading
	Presentation of Customs Transit document T1, upon arrival at Metallo

## Metallo Spain communication flow

<b>Responsible Purchase contact</b>	<a href="mailto:Andrew.Montgomery@metallo.com">Andrew.Montgomery@metallo.com</a>
<b>Responsible Sales contact</b>	<a href="mailto:Jurizar@metallo.com">Jurizar@metallo.com</a>
<b>Date</b>	1/12/2020
<b>Aurubis Entity</b>	Metallo Belgium NV , Arene Bidea nº 20 48640 Berango
<b>Customer location (City)</b>	Berango
<b>VAT No</b>	W0171898J
<b>Main Customs Office (city = Bilbao)</b>	ES48801
<b>EU EORI No</b>	ESW0171898J
<b>GB EORI No</b>	
<b>Used INCOTERM</b>	Several
<b>AEO Certificate no</b>	ESAE0F200000062A
<b>Self-Collector (Y/N)</b>	Y/N
<b>Importer Address</b>	Arene Bidea nº 20 48640 Berango
<b>Importer Contact Name for Customs (only)</b>	Antonio Santos
<b>Importer Contact Email Address</b>	<a href="mailto:asantos@metallo.com">asantos@metallo.com</a>
<b>Consignee Address</b>	Metallo Belgium NV , Arene Bidea nº 20 48640 Berango
<b>Point of Entry</b>	Several
<b>Customs Clearance In-house (Y/N)</b>	Y
<b>Name of Customs Agent or Import contact</b>	Metallo Belgium
<b>Email of Customs Agent or Import contact</b>	<a href="mailto:trafico@metallo.com">trafico@metallo.com</a>
<b>Used Commodity (HS) code</b>	Several
<b>Used Import Regime</b>	Free circulation
<b>Special import process /regime required</b>	on demand
<b>Customs opening hours</b>	08,00 - 17,00
<b>24/7 hours- contact available?</b>	No
<b>Used Carrier/Freight Forwarder</b>	Several
<b>Other requirements</b>	Required Documents: T1, Customs invoice, packing list and supporting documents as mentioned in General Terms
	Presentation of Customs invoice and packing list latest 1 day after loading
	Presentation of Customs Transit document T1, upon arrival at Bilbao

## 1) Taxes and VAT

From **1<sup>st</sup> January 2021 onward**, the UK will be considered as a third country to the EU. Henceforth, all taxes and VAT rules apply according to the status conform import or export as evidenced by the customs documentation.

Since Metallo Belgium NV have an authorized consignor / authorized consignee license, please keep in mind the following :

- In case of import: Delivery with T-document required
- In case of export: we will provide you with the export document'

For your shipments to our Metallo entities up to 31/12/2020: all receivings will be treated for VAT as Intra EC receivings – May we ask you to send a provisional or final invoice the latest on 30/12/2020 to our Accounting Department?

For our shipments to you up to 31/12/2020: all deliveries will be treated for VAT as Intra EC deliveries.

For any further questions of information regarding Taxes and VAT, please find your direct contact below:

[Manuelle.VanWaelderren@metalloy.com](mailto:Manuelle.VanWaelderren@metalloy.com)

## 2) UK REACH

On 1 January 2021 UK REACH will enter into force, whether there's a trade deal or not.

UK REACH will maintain EU REACH's key aims and principles, including the "No data, no market", "One Substance One Registration", precautionary, access to information for workers, and "last resort" principle on animal testing. UK REACH will have a separate chemicals agency, the UK Health and Safety Executive (HSE), and UK REACH dossiers will have to be submitted to the HSE via the "Comply with UK REACH" online service.

An important consequence of UK REACH is that **current UK downstream users** sourcing chemicals from the EU/EEA will **become UK importers** under UK REACH, and UK import must be covered by a UK REACH registration. Current UK manufacturers under EU REACH will continue as UK manufacturers under UK REACH.

UK REACH provides for transitional measures for UK based downstream users and existing registrants to facilitate business continuity. UK importers of substances from EU/EEA based registrants (previously downstream users under EU REACH) and **UK REACH Only Representatives** will need to provide the HSE with a **Downstream User Import Notification by 28 October 2021**, followed by an eventual registration according to the transitional registration deadlines.

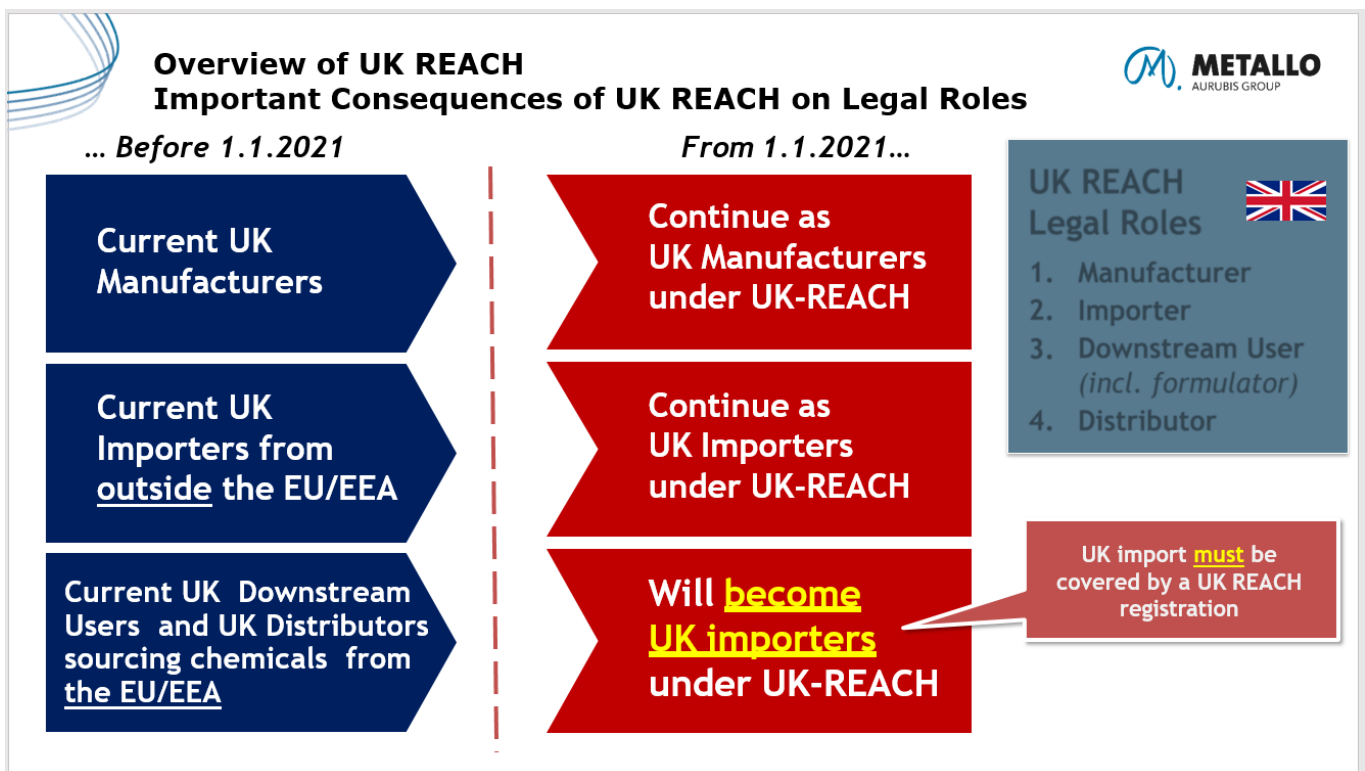
If an EU/EEA-based manufacturer chooses to appoint an Only Representative based in UK to take on UK REACH obligations on behalf of the UK importers, then the UK importers don't have to submit a notification or taken on registration obligations under UK REACH.

The slides following on the next pages give an overview of the consequences of UK REACH on legal roles and of the transitional measures.

Guidance from the UK HSE on the implications for businesses and the necessary actions to take can be found on <https://www.hse.gov.uk/brexit/reach-guidance.htm>.

For any additional question regarding REACH that concerns the facilities of Metallo (either Spain or Belgium), we are happy to be of service via [reach.metallo@metalloy.com](mailto:reach.metallo@metalloy.com)

### UK REACH – legal roles and transitional measures



## Transitional Measures Timelines and Actions Required

Existing UK-held EU REACH registrants

By **30<sup>th</sup> of April 2021** provide the HSE with a *notification* with information of the existing registration to benefit from **Grandfathering**

UK importers of substances from EU/EEA based registrants & UK REACH Only Representatives

By **28<sup>th</sup> of October 2021** provide the HSE with a **Downstream User Import Notification** about imported substances on own or in mixtures (*info from SDSs*)

Registration / Data  
Provision Deadline  
**28.10.2023**

Registration / Data  
Provision Deadline  
**28.10.2025**

Registration / Data  
Provision Deadline  
**28.10.2027**

Existing UK-held EU REACH Authorisations

By **1<sup>st</sup> of March 2021** provide the HSE with information on the existing Authorisation to benefit from **Grandfathering**

UK downstream user covered by an *upstream* EU/EEA REACH Authorisation

By **1<sup>st</sup> of March 2021** confirm to the HSE that they are covered by an existing (issued) Authorisation under EU law

## Transitional Measures Registration and Related Deadlines in More Detail

**30.4.2021**

### Grandfathering notification deadline

Applicable only to UK based EU REACH registration holders

**28.10.2021**

### Downstream User Import Notification (DUIN) deadline

Applicable to UK importers of substances from the EU/EEA and Only Representatives that will need to UK REACH register substances at 1 t/a or more

**28.10.2023**

### Registration (+Grandfathering Data Provision) deadline 1

- ≥ 1000 t/a substances
- ≥ 100 t/a Very toxic to aquatic organisms (acute or chronic)
- ≥ 1 t/a Carcinogenic, Mutagenic, or toxic for Reproduction (CMR) substances
- ≥ 1 t/a Candidate list SVHCs as on EU List on 31 December 2020 (transposed to UK)

**28.10.2025**

### Registration (+Grandfathering Data Provision) deadline 2

- 100 - 1000 t/a substances
- ≥ 1 t/a Candidate list substances (*unless already covered above*) that are on the UK REACH Candidate List as of the 28<sup>th</sup> of October 2023

**28.10.2027**

### Registration (+Grandfathering Data Provision) deadline 3

- 1 - 100 t/a substances