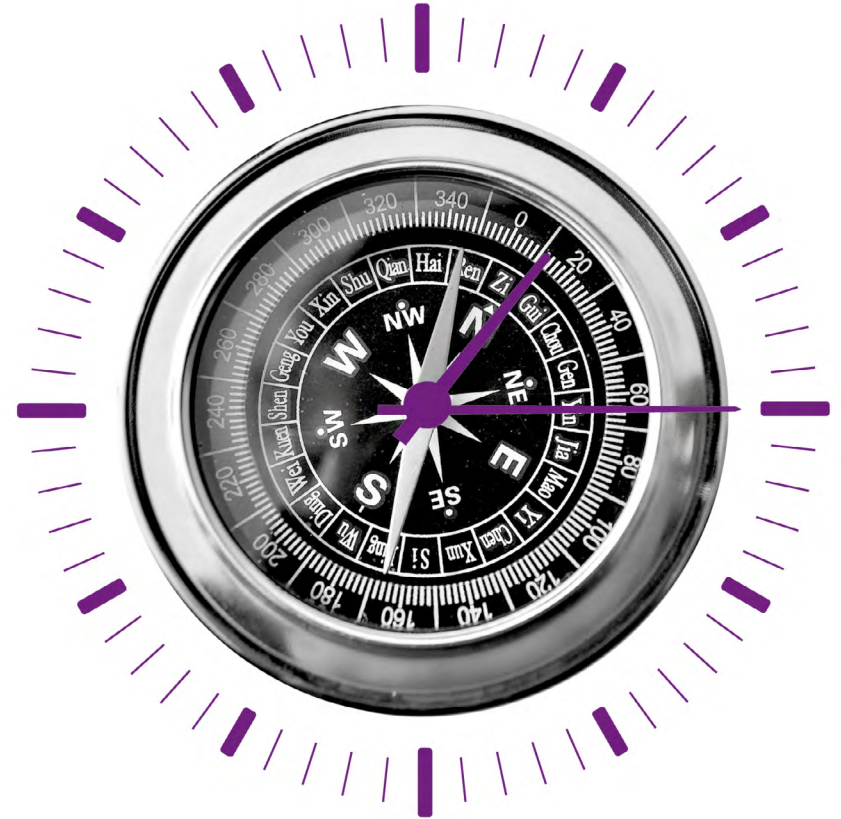


**Helping you through
changing times**
Our Brexit preparedness tracker



Introduction

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Introduction

Our Brexit tracker provides a quick overview of the current position in relation to legislative preparations for Brexit in the following jurisdictions where Eversheds Sutherland has a presence:

- Belgium
- France
- Germany
- Hungary
- Ireland
- Italy
- Luxembourg
- Netherlands
- Poland
- Spain

As with all things Brexit, the picture is an emerging one and we will be updating this tracker as new information becomes available. Further, the tracker is not a substitute for obtaining detailed, tailored legal advice and we would strongly

encourage you to make contact with a member of our team if you would like to discuss the content of this tracker and how it may impact your business in more detail.

About Eversheds Sutherland

Eversheds Sutherland is one of the largest global law organisations in the world. With some 4,000 people, including more than 700 partners and 2,300 lawyers, located in over 30 countries worldwide, we are well-placed to advise businesses across all sectors on the possible implications of Brexit. Our international reach extends further through our network of excellent relationship firms.

We are also one of a handful of firms awarded Tier 1 status for our legal advice by the Legal 500, a go-to firm for Brexit contingency planning and legal advice, monitoring of developments, and client and industry specific briefings.

We are committed to giving clear, straightforward and objective advice on what an exit may mean for your business. The issues are not the same for every business and we will ensure that our legal advice is tailored to your needs.

Eversheds Sutherland provides extensive coverage of issues relating to Brexit on our Brexit hub, visit www.eversheds-sutherland.com/brexit for more information.



Top level recognition from the
Legal 500 for our Brexit team

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1. Has Belgium enacted any specific legislation in preparation for Brexit?

Yes, Belgium has enacted specific legislation in preparation for Brexit.

1.1 Name of legislation

On 19 February 2019, the Belgian Federal Government submitted a legislative proposal to the Belgian Parliament proposing changes to a number of laws and regulations in Belgium in preparation for a potential no-deal Brexit. The Belgian Brexit Act was enacted by the Belgian Federal Parliament on 28 March 2019.

A Royal Decree was drafted by the Belgian Federal Government regarding the employment of UK nationals in Belgium, which would mainly regulate the situation for frontier workers and interns.

1.2 When was it enacted/what stage in legislative process is it at?

The Belgian Brexit Act was enacted by the Belgian Federal Parliament on 28 March 2019.

The draft Royal Decree is being revised by the legislation department of the Belgian Council of State ('Raad van State'), after which they will provide the Belgian Federal Government with their advice. Thus, the text of the draft Royal Decree has not been approved yet.

1.3 When did the law come into force?

The Belgian Brexit Act was enacted by the Belgian Federal Parliament on 28 March 2019. However, a Royal Decree is still required to specify the date on which the Belgian Brexit Act comes into force (with the exception of chapter 2 of title 7, which provisions come into force on the date of the publication of the Belgian Brexit Act in the Belgian Official Gazette).

Please note that the Belgian Brexit Act will only enter into force in case of a no-deal Brexit. Moreover, it will only enter into force if the British authorities make the same arrangements for the Belgian inhabitants of the United Kingdom (principle of reciprocity).

1.4 For how long will the law be in force?

The Belgian Brexit Act determines that this legislation has a temporary nature and will in principle only be applicable until 31 December 2020. It also specifies that some provisions can cease to apply/ be terminated before 31 December 2020, depending on any treaties entered into by the United Kingdom with the European Commission and/or Belgium.

1.5 Does it give powers to enact secondary legislation?

Yes. The Belgian Brexit Act makes it possible to take necessary legislative action quickly by way of Royal Decree, instead of by primary legislation.

2. What areas does the Belgian Brexit legislation deal with?

The Belgian Brexit Act only contains technical amendments to existing Belgian Federal legislation that are strictly necessary.

2.1 Agrifood

Not to date.

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2.2 Air travel

Not to date.

The following webpage provides further information on the impact of Brexit on customs, click [here](#).

2.3 Customs

Not to date.

The following webpage provides further information on the impact of Brexit on customs, click [here](#).

2.4 Energy

The Belgian Brexit Act amends the 'Belgian Act of 12 April 1965 on the transport of gaseous and other products by pipeline', to maintain Belgium's security of energy supply and security of supply, in case of no treaty being agreed between the United Kingdom and Belgium that would ensure establishing the regulatory framework on the independence of Interconnector Ltd. (UK) with regard to generation and supply interests.

2.5 Financial services

The Belgian Brexit Act amends the 'Belgian Act of 25 October 2016 on

access to investment services business and on the status and supervision of asset management and investment advice companies'. The Belgian Brexit Act authorises the Federal Government to issue (by Royal Decree) any necessary additional rules applicable to investment service companies that do not have their seat in a member state of the European Economic Area, to guarantee the protection of investment interests and to safeguard the proper functioning, integrity and transparency of the financial markets. The objective is to align the UK investment service business regime as a third country with the investment service business regime in a member state of the EU.

In case of a no-deal Brexit, the UK (and Gibraltar) will be considered a third country and UK financial services companies will no longer be entitled to the reciprocal recognition of their license in the EU (the so-called "European Passport"). The Belgian Federal Government is also authorised to adopt (by Royal Decree) any additional rules regarding the exploitation in Belgium of a regulated market, an MTF

(Multilateral Trading facility) or an OTF (Organised Trading Facility), based on an advice of the Financial Services and Markets Authority.

Furthermore, The Belgian Federal Government is also authorised to take any necessary measures to ensure the continuity of contracts made between UK financial services companies and Belgian individuals and companies prior to UK financial services companies losing recognition in Belgium, (based on an advice of the Financial Services and Markets Authority and the National Bank of Belgium). These measures may pertain to licenses, registrations, subscriptions, and any other form of consent of companies and persons that are active on the financial markets and who resort under the laws of the United Kingdom (or Gibraltar).

The Belgian Brexit Act also amends the 'Belgian Insurance Act of 4 April 2014', providing a specific statute for mandated insurance underwriters (as well as registration formalities).

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2.6 Goods

Not to date.

2.7 Road and rail transport

Not to date. The following webpage provides further information on the impact of Brexit on road and rail transport, click [here](#).

2.8 UK nationals resident in Belgium

The Belgian Brexit Act amends the 'Belgian Act of 15 December 1980 regarding the entry, residence, settlement and removal of aliens', as to ensure that all UK nationals and their family members residing in Belgium will still be considered as legal inhabitants after a no-deal Brexit. In the event of a no-deal Brexit, a national transition scheme will take effect from the Brexit date to (in principle) 31 December 2020.

More specifically, UK nationals whom have exercised their right to freedom of movement and have obtained a residence permit, will keep their residence permit, but only temporarily (until 31 December 2020). If a residence

application is still pending on the date of the Brexit, then it will be processed based on the conditions that were applicable before Brexit. For residence applications that are submitted after Brexit, the general rules regarding nationals of third countries will be applicable. For family members of a UK national who was already in possession of a residence permit or whose residence application is still pending on the Brexit date, their residence application, submitted after the Brexit date, will be processed based on the rules that were applicable before Brexit.

The renewal of residence permits is possible, but these documents will only remain valid until (in principle) 31 December 2020.

Also, the Belgian Brexit Act includes a national transition scheme regarding the coordination of social security systems, since a consequence of a no-deal Brexit will be that the regulation (EC) No 883/2004 on the coordination of social security systems will cease to apply to UK nationals, meaning these

UK nationals would find themselves in a problematic legal and financial situation. The Belgian Brexit Act stipulates that Belgium will temporarily consider the UK as a member state of the EU, meaning the regulation (EC) No 883/2004 will still be applicable for all cash benefits that fall under the competence of the Belgian Federal Government.

3 Has Belgium got a minister/department for Brexit?

No, no special Brexit minister was appointed in Belgium.

Note that a Belgian Brexit High Level Group was founded by the Minister for Economic Affairs in order to draft reports, map the possible consequences of Brexit and help companies prepare for it.

4 Has Belgium got a budget for supporting people/firms affected by Brexit?

Not to date.

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5 Where can the Brexit guidance given by the Governments of Belgium be found

Federal level

[Belgium and Brexit](#)

[Economy](#)

[Business](#)

[Brexit impact](#)

Flanders

[Investment and trade](#)

[Flanders in the UK](#)

[Economy](#)

Wallonia

[Brexit](#)

6 Brexit contacts in Eversheds



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1. Has France enacted any specific legislation in preparation for Brexit?

France has indeed enacted specific legislation in preparation for Brexit.

1.1 Name of legislation

Law n°2019-30 of January 19th, 2019 (the "Law") empowers the French Government to adopt, by orders (« ordonnances »), measures to prepare for the United Kingdom's withdrawal from the European Union (« Loi n° 2019-30 du 19 janvier 2019 habilitant le Gouvernement à prendre par ordonnances les mesures de préparation au retrait du Royaume-Uni de l'Union européenne »). The French Government has announced that several orders will be made under this law.

1.2 When was it enacted/what stage in legislative process is it at?

The Law was promulgated and published in the Official Journal on January 20th, 2019. Since then, six orders have been made and published in the Official Journal.

1.3 When did the law come into force?

The Law came into force on January 20th, 2019. Orders come into force on the day following their publication in the Official Journal.

1.4 For how long will the law be in force?

The Law does not contain any provisions relating to its duration, so will continue until repealed or superseded.

1.5 Does it give powers to enact secondary legislation?

Yes; the Law empowers the French Government to take the measures contemplated by **the Law by making orders.**

2. What areas does France's Brexit legislation deal with?

2.1 Agrifood

Not to date.

2.2 Air travel

Not to date.

2.3 Customs

Order n°2019-36 of January 23rd, 2019 allows the implementation of the infrastructure necessary to restore border controls (customs, sanitary and phytosanitary controls, goods and persons), by reducing certain formalities. Moreover, it helps to speed up the time necessary to obtain certain authorisations.

2.4 Energy

Not to date.

2.5 Financial services

Order n°2019-75 of February 6th, 2019 ensures the continuity of certain financial activities, in particular insurance activities, after the loss of the United Kingdom financial passport, and notably the continuity of French entities' access to UK interbank and securities settlement systems.

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2.6 Goods

To date, yes but only for defence-related products and space assets. Order n°2019-48 of 30th January, 2019 allows the continued supply of defence-related products and space assets to the United Kingdom, in particular detection, intelligence and communication satellites or rockets and space launchers with military ballistic capability.

2.7 Road and rail transport

Order n°2019-78 of February 6th, 2019 allows companies established in the United Kingdom to continue to carry out road transport operations in France. In addition, Order n°2019-96 of February 13th, 2019 allows the continuity of rail traffic in the Channel Tunnel.

2.8 UK nationals resident in France

Order n°2019-76 of 6th February, 2019 sets out various measures related to entry, residence, social rights and professional activities. It provides: i) a period of 12 months, during which, subject to reciprocity, British nationals may continue to reside in France without

a residence permit; ii) the preservation of the social rights enjoyed by those nationals at the date of withdrawal; iii) the maintenance of British firms operating in France in regulated sectors (lawyers, chartered accountants); and iv) the maintenance of British civil servants in the French civil service.

3. Has France got a minister/ department for Brexit?

Not to date.

4. Has France got a budget for supporting people/firms affected by Brexit?

Not to date.

5. Where can the Brexit guidance given by the government of France be found ?

[Economy](#)

[Brexit](#)

[Agriculture](#)

6. Brexit contacts in Eversheds Sutherland France



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General Role

1A Has Germany enacted any specific legislation in preparation for Brexit?

Yes

1A.1 Name of legislation

The Federal Foreign Office presented a general Transitional Brexit Bill, the Brexit-Übergangsgesetz.

1A.2 When was it enacted/what stage in legislative process is it at?

The German Cabinet approved the bill on 5 September 2018 and launched a parliamentary process which was completed on 17 January 2019.

1A.3 When did the law come into force?

The Transitional Brexit Bill has not yet come into force. It will come into force on the same day as the Withdrawal Agreement, should it be ratified.

1A.4 For how long will the law be in force?

The Transitional Brexit Bill does not contain any provisions relating to its duration, so will remain in force until it is repealed or superseded.

1A.5 Does it give powers to enact secondary legislation?

The Transitional Brexit Bill is aimed at creating legal certainty, by providing for the following general rule: if not explicitly stated otherwise, the UK will continue to be treated as if it was an EU-member for the duration of the transition period.

Employment, Health, Social

1B Has Germany enacted any specific legislation in preparation for Brexit?

Yes

1B.1 Name of legislation

On 28 January 2019, the German Federal Government (Bundesregierung) submitted a legislative proposal regarding an Act on Transitional Brexit Arrangements in the fields of employment, education, health, social affairs and citizenship (Gesetz zu Übergangsregelungen in den Bereichen Arbeit, Bildung, Gesundheit, Soziales und Staatsangehörigkeit nach dem Austritt des Vereinigten Königreichs Großbritannien und Nordirland aus der Europäischen Union).

1B.2 When was it enacted/what stage in legislative process is it at?

After the German Parliament (Bundestag) voted in favour of the proposal without any amendments on 21 February 2019, the Transitional Brexit Arrangements Act successfully passed the German 2. Chamber (Bundesrat) on 15 March 2019 as well.

1B.3 When did the law come into force?

The Act on Transitional Brexit Arrangements has not yet come into force. It is proposed to enter into force on the effective day of Brexit.

1B.4 For how long will the law be in force?

The Act on Transitional Brexit Arrangements does not contain any provisions relating to its duration, so will remain in force until it is repealed or superseded.

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1B.5 Does it give powers to enact secondary legislation?

Yes. The German Transitional Brexit Arrangements Act enables the German Federal Ministry of Labour and Social Affairs to determine by Ministerial Decree, to recognise in German law benefits or income provided in the UK and facts or events that have occurred in the UK.

Corporate law

1C Has Germany enacted any specific legislation in preparation for Brexit?

Yes

1C.1 Name of legislation

Fourth amendment to the German Transformation Act (Viertes Gesetz zur Änderung des Umwandlungsgesetzes).

1C.2 When enacted/what stage in legislative process is it at

Enacted on 31 December 2018.

1C.3 When in force

Entered into force upon its enactment.

1C.4 How long in force for

Not technically limited in time but applies where documentation in respect of a cross-border merger is filed prior to the UK leaving the EU or prior to the end of the transition period, as applicable.

1C.5 Does it give powers to enact secondary legislation

No.

Financial Services

1D Has Germany enacted any specific legislation in preparation for Brexit?

Yes

1D.1 Name of legislation

Law on tax and other arrangements to reflect the exit of the UK from the EU (Gesetz über steuerliche und weitere Begleitregelungen zum Austritt des Vereinigten Königreichs Großbritannien und Nordirland aus der Europäischen Union).

1D.2 When enacted/what stage in legislative process is it at

The Bundesrat has approved the law.

1D.3 When in force

Proposed to take effect on 29 March 2019. Retroactively in certain cases.

1D.4 How long in force for

Not limited in time.

1D.5 Does it give powers to enact secondary legislation

Yes.

Professional regulation of lawyers

1E Has Germany enacted any specific legislation in preparation for Brexit?

Yes

1E.1 Name of legislation

Regulation amending the professional regulation of lawyers to reflect the exit of the UK from the EU (Verordnung zur Anpassung des anwaltlichen Berufsrechts an den Austritt des Vereinigten Königreichs aus der Europäischen Union).

1E.2 When enacted/what stage in legislative process is it at

Consultation phase.

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1E.3 When in force

Proposed to take effect on 30 March 2019.

1E.4 How long in force for

Not limited in time.

1E.5 Does it give powers to enact secondary legislation

No.

2. What areas does Germany's Brexit legislation deal with?

2.1 Agrifood

No. However, the competent ministry provides specific information [here](#).

2.2 Air travel

No. However, the competent ministry provides specific information [here](#).

2.3 Customs

No regulation is in place, however the customs office provides basic guidelines as to how the UK will be treated [here](#) (in English).

2.4 Energy

No. No energy-specific legislation or official website seems to be available.

2.5 Financial services

Over 44 pages, the draft proposes a number of changes to different laws and regulations in the financial Sector, including tax, insurances and pensions mostly to the benefit of grandfathering current tax and other advantages to UK nationals and institutions.

The competent ministry provides specific information [here](#).

2.6 Goods

No, not specifically. However, the competent ministry provides specific information [here](#).

2.7 Road and rail transport

No. However, the competent ministry provides specific information [here](#).

2.8 UK nationals resident in Germany

In its article 3, the general Transitional Brexit Bill provides for an exception for such UK citizens who have submitted an application for German citizenship before the end of the transition period. They will be allowed to retain their previous UK citizenship, provided that all further naturalisation requirements are met before Brexit.

Moreover, the German Government assured that no UK citizen must leave Germany immediately in the event of a "no deal", and in fact, a transitional regulation has been announced; the German Federal Government has stated that it is currently working on a ministerial decree regarding an initial transitional period of three months, that would also provide for the case of a hard Brexit. The text of such a regulation has not yet been confirmed or published.

2.9 Other

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2.9.1 Employment/Health/Social

The draft provides for transitional arrangements in the areas of employment, education, health, social affairs and citizenship in order to ensure the continued functioning of the current legal social security system and mitigate disadvantages for both UK and EU citizens in many specific aspects of social security. The provisions are scheduled to enter into force on 30 March 2019, or any no deal Brexit effective date.

The competent ministries provide specific information [here](#) and [here](#).

2.9.2 Corporate law

The fourth amendment to the German Transformation Act (Viertes Gesetz zur Änderung des Umwandlungsgesetzes) facilitates the cross-border merger of limited companies incorporated in the UK into German corporations and partnerships, including transitional provisions.

2.9.3 Professional regulation of lawyers

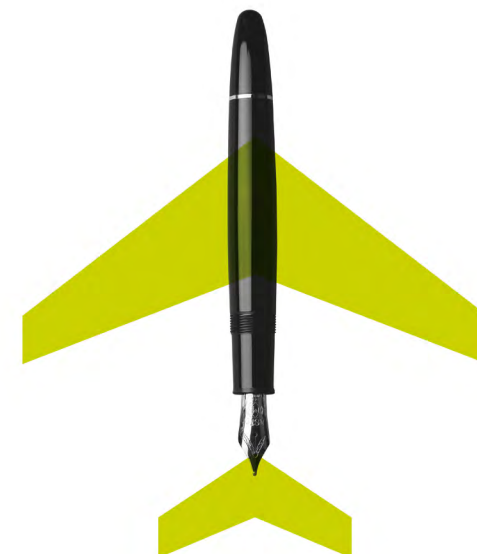
Regulation amending the professional regulation of lawyers to reflect the exit of the UK from the EU (Verordnung zur Anpassung des anwaltlichen Berufsrechts an den Austritt des Vereinigten Königreichs aus der Europäischen Union) makes changes to lawyers' professional regulations to reflect the fact that UK barristers, solicitors and advocates are no longer EU/EEA lawyers and will therefore have more limited rights to practice in Germany.

3. Has Germany got a minister/department for Brexit?

Not as such; different departments are responsible for co-ordinating Brexit preparations.

4. Has Germany got a budget for supporting people/firms affected by Brexit?

Not as such.



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5. Where can the Brexit guidance given by the government of Germany be found?

While almost every ministry (Federal and of the Bundesländer) provides specific information, the following resources are most helpful:

<https://www.bundesregierung.de/breg-de/themen/europa/brexit>

<https://www.auswaertiges-amt.de/de/aussenpolitik/europa/Brexit>

https://www.bmjbv.de/DE/Themen/FokusThemen/Brexit/Brexit_node.html

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1. Has Hungary enacted any specific legislation in preparation for Brexit?

Yes.

1.1 Name of legislation

The Parliament of Hungary passed Act XV of 2019 on the Amendment of Certain Acts Necessary in the Event of the Departure of the United Kingdom of Great Britain and Northern Ireland from the European Union Without a Deal (in Hungarian: 2019. évi XV. törvény egyes törvények Nagy-Britannia és Észak-Írország Egyesült Királysága Európai Unióból történő rendezetlen kilépése esetére szükséges módosításáról). It provisionally amends eight different acts in the event of a no deal Brexit.

1.2 When was it enacted/what stage in legislative process is it at?

It was passed and enacted on 26 March 2019.

1.3 When did the law come into force?

The law comes into force on the day the UK leaves the EU without a deal. The Minister of Foreign Affairs and Trade will publish the date of entry into force of the act in the official paper.

1.4 For how long will the law be in force?

Not limited in time, until repealed or superseded.

1.5 Does it give powers to enact secondary legislation?

No.

2. What areas does Hungary's Brexit legislation deal with?

2.1 Agrifood

No. However, the government provides specific information, [click here](#).

2.2 Air travel

Citizens traveling to and from the UK will be subject entry and customs controls, in accordance with the appropriate rules for third-country nationals.

2.3 Customs

No. However, the government provides specific information online, [click here](#).

2.4 Energy

No There is no energy specific legislation and no official information online.

2.5 Financial services

No. However, the government provides specific information online, [click here](#).

2.6 Goods

No. However, the government provides specific information online, [click here](#).

2.7 Road and rail transport

No. However, the government provides specific information online, [click here](#).

2.8 UK nationals resident in Hungary

After Brexit, UK citizens will be considered third-country nationals and in the absence of an agreement and it will be up to the Member States to establish a future regulation on the

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right of residence. The amendment of Act I of 2007 on the Admission and Residence of Persons with the Right of Free Movement and Residence provides preferential arrangements those enjoying the right of free movement and residence to reside in Hungary after Brexit. British citizens and their family members will be entitled to a national residence permit after 3 years of residence without having to meet any housing, subsistence or health insurance tests. For further information, [click here](#).

2.9 Others

2.9.1 Professional regulation of lawyers

The amendment of the Act LXXVIII of 2017 on Legal Practice provides that UK nationals will retain bar memberships until 1 January 2021 if they fulfil all relevant criteria save for being a national of an EEA member state.

2.9.2 Employment, Health, Social

a) Amendment of Acts on Job Assistance

and Unemployment Benefits; on Social Security Pension Benefits; on the Services of the Compulsory Health Insurance System; on the Family Support; and on the Benefits to disabled persons

In the case of pre-Brexit entitlement, benefits can continue to be paid in accordance with the EU social regulations, i.e. the beneficiary can opt for the direct payment of a pension to the UK. If the application is made post-Brexit, only the period of insurance prior to Brexit is counted.

b) Amendment of Act on the Eligibility for Social Security Benefits and Private Pensions and the Funding for These Services

From the Brexit date until 31 December 2020 persons entitled to a pension under UK law will retain the status of 'Pensioner entitled to draw pensions on his/her own right'. For more information

on social benefits, [click here](#).

2.9.3 Company law

To read the guide published by Hungarian government, [click here](#).

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3. Has Hungary got a minister department for Brexit?

No.

4. Has Hungary got a budget for supporting people/ firms affected by Brexit?

No.

5. Where can the Brexit guidance given by the government of Hungary be found

To visit the Hungarian government website, [click here](#).

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1. Has Ireland enacted any specific legislation in preparation for Brexit?

No specific legislation has been adopted yet. A Bill has, however, been published.

1.1 Name of legislation

The following Bill was published by the Irish government on 22 February 2019: Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Bill 2019 (the "**Bill**").

The Bill builds on the Irish Government's Preparing for the withdrawal of the United Kingdom from the European Union on 29 March 2019: Contingency Action Plan released on 19 December 2018 and updated on 30 January 2019 (the "**Contingency Plan**").

1.2 When was it enacted/what stage in legislative process is it at?

On 6 March 2019, the Bill was passed by the Lower House of the Irish Parliament. It is anticipated to be adopted in advance of 29 March 2019, if the UK withdraws from the EU without an agreement ("no deal Brexit").

1.3 When did the law come into force?

The Bill is not yet in force.

1.4 For how long will the law be in force?

N/A

1.5 Does it give powers to enact secondary legislation?

The Bill gives priority to urgent issues to be dealt with immediately through primary legislation at national level. The Irish Government has explained that additional issues are to be addressed through secondary legislation and other policy and economic responses.

2. What areas does Ireland's Brexit legislation deal with?

The Bill is focused on measures that protect citizens and support the economy, enterprise and jobs, particularly in key economic sectors. In particular, the Bill has separate Parts, dealing with: health services; amendments of Industrial Developments Acts, electricity regulation, student support, tax, financial services, harbours, bus services, social welfare, employee protections, extradition and immigration.

2.1 Agrifood

Not to date.

2.2 Air travel

Not to date.

2.3 Customs

Not to date.

2.4 Energy

Electricity regulation: Allows for the amendment of licences of electricity market participants for one year for the purpose of modifying licenses in an expeditious manner to continue the operation of the Single Electricity Market.

2.5 Financial services

In regards to settlement finality, to grant temporary equivalence in European legislation to Central Securities Depositories (CSDs) and Central Counterparties (CCPs) based in the UK.

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In regards to insurance and reinsurance, establish a temporary domestic runoff regime for certain insurance undertakings and intermediaries for three years, i.e. if certain conditions are met, then insurance undertakings and intermediaries will be deemed authorised for three years following the no deal Brexit

2.6 Goods

Not to date.

2.7 Road and rail transport

Bus services: Provides for the operation of bus services between the Ireland and the UK.

2.8 UK nationals resident in Ireland

Extradition: Amends the extradition law to facilitate extradition and immigration between Ireland and the UK.

2.9 Other

Health services: Provides for healthcare arrangements to be maintained between Ireland and the UK.

Amendments of Industrial Developments Acts: Provides Ireland's

economic development agency, Enterprise Ireland, the powers to offer enhanced support to companies involved in research and development. The Bill aims to permit Enterprise Ireland facilitate individual investment amounts or loans in excess of €7.5 million to assist companies through restructuring or re-development programmes.

Student support: For the purpose the student support scheme, allows for the recognition of higher educational institutions, courses and students in the UK after their departure from the EU.

Tax: Amends tax laws relating to Income Tax, Corporation Tax, Capital Gains Tax, Value-Added Tax, Stamp Duties and Capital Acquisitions Tax.

Social welfare: Amends social welfare laws to enable reciprocal agreements with other states such as the UK.

Employee protections: Provides that employees who are employed or habitually employed in Ireland whose employers are made insolvent under the laws of the UK, will continue to be covered in Ireland. Provides that the

date an employer is made insolvent under the laws of the UK will continue to be the date an employer will be regarded as having become insolvent. Provides that amounts certified by an actuary or a person performing a similar task in relation to employers made insolvent in the UK, where the employees are employed or habitually employed in Ireland, continue to be covered by the scheme. Provides that information can be exchanged, in line with the provisions of the General Data Protection Regulation, with a relevant officer appointed to an employer which is in a state of insolvency under the laws of the UK.

Harbours: Provides for an extension of the period of validity of Pilot Exemption Certificates issued by Harbour companies from the existing maximum one year period to a maximum of three years. Also provides for existing holders of Pilot Exemption Certificates to apply for new certificates in the period leading up to 29 March.

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4. Has Ireland got a budget for supporting people/firms affected by Brexit?

The Irish Government has issued [Financial Supports](#) to Business in 7 forms.

For individuals, there is no general budget supporting people/firms affected by Brexit. However, the Bill and the Contingency Plan makes specific provisions for possible emergency measures that may be required in critical areas of medicines and food supply, as well as the full continued application of the Common Travel Area, including the associated freedom of movement and access to public services for citizens.

5. Where can the Brexit guidance given by the government of Ireland be found

Department of Foreign Affairs and Trade: [here](#)

Department of Health: [here](#)

Department of Business, Enterprise and Innovation:

[here](#)

Department of Employment Affairs and Social Protection: [here](#)

6. Brexit contacts in Eversheds Sutherland's Irish office

[Why Ireland?](#)



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Italy



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1. Has Italy enacted any specific legislation in preparation for Brexit?

Yes.

1.1 Name of legislation

Decree Law of March 25th, 2019 no. 22 - Urgent measures to ensure the safety, financial stability and integrity of the markets and to safeguard the health and the freedom of residence of Italian and UK citizens in the event that the UK withdraws from the European Union. To read the Decree Law, [click here](#).

1.2 When was it enacted/what stage in legislative process is it at?

Approved on 25 March 2019.

1.3 When did the law come into force?

26 March 2019.

1.4 For how long will the law be in force?

The provisions of the Decree Law will come into force in the event of no-deal Brexit

1.5 Does it give powers to enact secondary legislation?

Yes, to

- CONSOB
- CONSOB Communication no. 7 of 26th March 2019 - No-deal Brexit - Requirements for intermediaries who provide investment services and activities, with or without ancillary services, resulting from the adoption of Decree Law no. 22 of March 25, 2019 laying down the transitional regime. To read the communication, [click here](#).
- CONSOB Communication no. 8 of 29th March 2019 - Communication on the protection of investors of UK financial intermediaries operating in Italy after the withdrawal of the UK from the EU (no deal Brexit), which deals with adherence to the Italian investor compensation scheme (ICS). To read the communication, [click here](#).
- Bank of Italy
- Bank of Italy's communication of March 27th, 2019. To read the communication, [click here](#).

2. What areas does Italy's Brexit legislation deal with?

2.1 Agrifood

Not to date.

2.2 Air travel

For guidance from the Italian civil aviation authority, [click here](#).

2.3 Customs

Not to date.

2.4 Energy

Not to date.

2.5 Financial services

Most of the provisions of the Brexit legislation relate to financial services.

There will be a long grace period of six months (the **"Long Grace Period"**) and a short grace period of eighteen months (the **"Short Grace Period"**) starting from the no-deal withdrawal date (**"Withdrawal Date"** or **"Exit Day"**). UK financial institutions will be required to file notice to take advantage of these grace periods (**"Prior Notice"**).

In particular, key provisions for UK-regulated entities include:

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- UK banks can continue to provide banking services during the Long Grace Period, provided that they file Prior Notice with the competent authority (Bank of Italy), at least three business days prior to Exit Day. In respect of deposit-taking activities UK banks will be allowed to service existing relationships but will not be permitted to enter into new agreements with Italian clients
- UK banks and investment firms operating in Italy through a branch can continue to provide investment services during the Long Grace Period, provided that they file Prior Notice with the competent authority (Bank of Italy or CONSOB)
- UK banks and investment firms operating in Italy on a cross-border basis can continue to provide investment services during the Long Grace Period provided that they file Prior Notice with the competent authority (Bank of Italy or CONSOB) and only provide such services to MiFID-eligible counterparties (public and professional clients) for the sole purpose of servicing and managing existing contracts on a run off of over-the-counter derivatives outstanding on the Withdrawal Date and only if those derivatives contracts involve the 20 Italian regions, the independent provinces of Trento and Bolzano, or Italian local government entities
- UK e-money institutions operating in Italy through a branch can continue to carry out such operations during the Long Grace Period

provided that they file Prior Notice with the competent authority (Bank of Italy); UK e-money institutions operating on a cross-border basis must cease operations in Italy by the end of the Short Grace Period

- UK payment institutions, asset management companies, investment funds and other collective undertakings, banks and investment firms providing services in Italy on a cross-border basis to retail clients or firms that have not filed the relevant Prior Notices with the competent authorities as set out above must cease operations in Italy by the end of the Short Grace Period, and during this transitional period will only be permitted to service and manage existing contracts on a run-off basis
- UK insurance companies operating in Italy can service and manage existing contracts on a run-off basis during the Long Grace Period but not write any new business; UK insurance and re-insurance distributors must cease operations in Italy by the end of the Short Grace Period
- UK-regulated firms operating trading venues in Italy can continue to manage such venues and grant access to providers established in Italy on the Exit Day provided that they file an application with the competent authority (Bank of Italy or CONSOB) to continue the operations in compliance with the applicable European provisions prior to Exit Day

Key provisions for Italian regulated entities include:

- Banks, investment firms, payment and e-money institutions, SGRs, SICAV, SICAF, managers of EuVECA, EuSEF and ELTIF funds, and financial intermediaries under Article 106 of the Italian Banking Act operating in the UK can continue their activities during the Long Grace Period, provided that they file the Prior Notice with the competent authority (Bank of Italy or CONSOB) and comply with applicable UK regulation
- Italian-regulated firms operating trading venues in the UK can continue to manage such venues and grant access to providers established in the UK prior to Exit Day provided that prior to Exit Day they file an application with the competent authority (Bank of Italy or CONSOB) to continue the operations in compliance with the applicable UK and European provisions

Please also refer to the links above on the relevant decree and on the communications issued by Consob and the Bank of Italy.

For further information, the Italian Ministry of the Economy has issued a press release, [click here](#).

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2.6 Goods

Not to date.

2.7 Road and rail transport

Not to date.

2.8 UK nationals resident in Italy

These provisions will apply only if the UK leaves the EU without a deal, and only from Exit Day:

- There will be a transition period until December 31st 2020, during which time all British residents will have the opportunity to apply for new, non-EU status. This grace period applies only to Brits who have already registered their residency with their local comune by the time the UK leaves the EU
- Britons who have been legally resident in Italy for five consecutive years or more at the time of the UK's withdrawal will be allowed to apply for a permesso di soggiorno UE per soggiornanti di lungo periodo, or long-term residence permit
- Britons who have been legally resident for less than five consecutive years will be allowed to apply for a special permesso di soggiorno valid for five years, after which they'll have to apply to renew it. Both types of residence permits will protect Brits' rights to work and access social benefits

- Any British resident who hasn't obtained a new residence permit by the end of 2020 will be subject to the same rules as all other third country nationals. All current residence permits, including the certificato di residenza issued by the anagrafe (registry office), will become invalid on January 1st 2021. Italy will permit British residents continued access to Italian public healthcare until the end of 2020, provided the UK provides reciprocal rights for Italian nationals in the UK.

- British citizens who have accumulated four years of residency in Italy before Exit Day can apply for Italian citizenship on the same terms as EU nationals until the end of 2020

3. Has Italy got a minister/department for Brexit?

No, however, there is a Brexit department in the Italian Embassy in London, [click here](#).

4. Has Italy got a budget for supporting people/firms affected by Brexit?

No.

5. Where can the Brexit guidance given by the government of Italy be found

For general guidance from the Italian Government, [click here](#).

6. Brexit contacts in Eversheds Sutherland Italy



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1. Has Luxembourg enacted any specific legislation in preparation for Brexit?

Yes.

1.1 Name of legislation

On 31 January 2019, the Luxembourg Chamber of Deputies submitted Bill of Law No. 7401 on the measures to be taken in relation to the financial sector in the event of withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union, taking into account the legislative initiatives of other European Union member states.

1.2 When was it enacted/what stage in legislative process is it at?

The Bill is currently being reviewed by the Council of State (Conseil d'État) in the first phase of the legislative procedure.

1.3 When did the law come into force?

Not yet.

1.4 For how long will the law be in force?

The Bill does not contain any provisions relating to its duration, so will continue until repealed or superseded.

1.5 Does it give powers to enact secondary legislation?

No.

2. What areas does Luxembourg's Brexit legislation deal with?

2.1 Agrifood

No.

2.2 Air travel

No.

2.3 Customs

No.

2.4 Energy

No.

2.5 Financial services

Yes. The Bill enables the Luxembourg authorities to permit a grandfathering period of 21 months starting from 29 March 2019 during which UK firms with Luxembourg regulatory permissions granted prior to that date will be able to continue to exercise those acquired rights (the "Grandfathering Period"). The bill has three main objectives:

2.5.1 Preserving the stability and the proper functioning of the financial markets

2.5.2 Enabling/ensuring investors and consumers protection

2.5.3 Avoiding risks for UK companies carrying out financial activities in EU Member States, as well as for participants in the Luxembourg financial sector

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2.6 Goods

No.

2.7 Road and rail transport

No.

2.8 UK nationals resident in Luxembourg

No.

3. Has Luxembourg got a minister/department for Brexit?

No.

4. Has Luxembourg got a budget for supporting people/firms affected by Brexit?

No.

5. Where can the Brexit guidance given by the government of Luxembourg be found

[Brexit](#)

6. Brexit contacts in Eversheds Sutherland Luxembourg



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Netherlands



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1. Has the Netherlands enacted any specific legislation in preparation for Brexit?

Yes, the Netherlands has enacted specific legislation in preparation for Brexit.

1.1 Name of legislation

on 16 November 2018, the Dutch Secretary of Justice and Security (*Minister van Justitie en Veiligheid*) submitted a legislative proposal to the Dutch Parliament (the **Dutch Brexit Act**) proposing changes to a number of laws and regulations in the Netherlands in preparation for Brexit.

1.2 When was it enacted/what stage in legislative process is it at?

On 29 January 2019, the draft Dutch Brexit Act was adopted by the Dutch Parliament (*Tweede Kamer*) and has been sent to the Dutch Senate (*Eerste Kamer*) for consideration.

The latest update concerns the publication of the Memorandum of Reply on 1 March 2019, in which the Dutch Secretary of Foreign answers queries raised by members of the Dutch

Senate. The Memorandum of Reply does not contain any notable updates.

1.3 When did the law come into force?

The Dutch Brexit Act has not yet come into force.

1.4 For how long will the law be in force?

The Dutch Brexit Act does not contain any provisions relating to its duration, so will remain in force until it is repealed or superseded.

1.5 Does it give powers to enact secondary legislation?

Yes. The Dutch Brexit Act makes it possible to take necessary legislative action quickly – either by general administrative order or Ministerial decree – instead of by changing the law. These emergency legislative actions will generally be to put in place transitional measures, that will generally apply only temporarily and/or will be substituted by more formal legislative action.

2. What areas does the Netherlands's Brexit legislation deal with?

The explanatory notes to the Dutch

Brexit Act provide that the proposal is a result of an assessment that was carried out to determine if Dutch laws needed to be amended as a result of Brexit. This assessment was based on the fact that the UK's withdrawal will lead to the loss of its EU membership, irrespective of whether the UK leaves with a deal.

For the most part, the existing legislative framework has been found to offer sufficient freedom to act quickly to deal with currently foreseeable scenarios. Therefore, the Dutch Brexit Act only contains *technical amendments* to Dutch legislation that are strictly necessary and need to enter into effect as of 30 March 2019.

2.1 Agrifood

Not to date.

2.2 Air travel

Not to date.

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Belgium

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2.3 Customs

Not to date.

On the Dutch Tax and Customs Administration website, you can find a [Brexit checklist](#) to help you prepare: for instance, applying for an EORI number, filing customs declarations for excise goods, etc. Another useful website if you import or export goods to/from the UK is [Get ready for Brexit](#), an initiative launched by several Dutch shipping and distribution organizations.

2.4 Energy

Not to date.

2.5 Financial services

Neither the Dutch Brexit Act nor the explanatory notes thereto include (or mention) changes or measures aimed specifically at the financial sector. However, the aforementioned generic provisions can be used as a basis for legislative actions that may need to be taken.

Transitional regime for investment firms
On 12 February 2019, the amendments

to the Exemption Regulation FSA (*Vrijstellingsregeling Wft, the Exemption Regulation*) in relation to the (temporary) exemptions for investment firms (*beleggingsondernemingen*) based in the UK was published in the Dutch Government Gazette (*Staatsblad*), stipulating that article 10 of the Exemption Regulation will apply to investment firms with their seat in the UK, should the UK leave the EU without a deal.

The date of entry into force of this exemption can be set by means of a ministerial decree (this can even be done retroactively). This means that any registration of UK investment firms is still conditional upon a ministerial decree in the event of a no-deal Brexit. If there is a deal and a transitional regime for investment firms then registration under this exemption will not take place.

Despite the above, UK investment firms are nevertheless urged to register themselves with the Netherlands for the Financial Markets (*Autoriteit Financiële Markten, the AFM*) as soon as possible. The notification form that

needs to be used for this purpose is now [available](#) on the AFM's website.

For more information, please see: [Professionals](#)
[Investment funds](#)

For other financial institutions such as banks, regulated markets and insurers, no transitional regimes have been proposed so far. This means that in the event of a no-deal Brexit, these financial institutions will be treated as third-country firms under the Financial Supervision Act (*Wet op het financieel toezicht*) and in principle will require authorization in order to continue to provide regulated services within the Netherlands.

2.6 Goods

Not to date.

Netherlands

Belgium

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Please see the following website for more information regarding importing and exporting goods after Brexit [here](#)

The Tax and Customs Administration website has also information for travellers about [exporting goods from the Netherlands](#).

2.7 Road and rail transport

Not to date.

Please see the following website for more information regarding transporters and Brexit: [here](#).

2.8 UK nationals resident in Netherlands

On 7 January 2019, the Dutch government announced in its [letter to parliament](#) (available in Dutch only) that United Kingdom nationals who have a right of residence in the Netherlands on 29 March 2019 can also stay in the Netherlands after a no-deal Brexit.

In the event there is no deal, a national transition scheme will take effect from 29 March 2019 to 1 July 2020. Under this scheme, UK nationals will retain their rights to live, work and study in the Netherlands. This also applies if

you are the family member of a UK national and you do not have another EU citizenship. Before 29 March 2019, the IND will send you a letter. This letter will be your temporary residence permit.

For more information, please see: [Right of residence transition scheme](#) [Immigration and nationalisation service](#)

3. Has the Netherlands got a minister/ department for Brexit?

The Ministry of Foreign Affairs (*Ministerie van Buitenlandse Zaken*) is responsible for Brexit related matters. However, there is no special Brexit minister or department in the Netherlands.

4. Has the Netherlands got a budget for supporting people/firms affected by Brexit?

If a Dutch company does business with the United Kingdom and is affected by Brexit, it may be eligible for a Brexit voucher. The voucher is a subsidy to pay for advice on alternative markets or on the financial consequences of Brexit to your business.

Please see the following website

for more information [here](#).

5. Where can the Brexit guidance given by the government of the Netherlands be found

[Brexit](#)

[Business](#)

[Immigration](#)

6. Brexit contacts in Eversheds Sutherland's Dutch office



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1. Has Poland enacted any specific legislation in preparation for Brexit?

Yes, Poland enacted specific legislation in preparation for Brexit.

1.1 Name of legislation

Act of March 15 on the regulation of certain matters in connection with the withdrawal of the United Kingdom and Northern Ireland from the European Union and the European Atomic Energy Community without a withdrawal agreement referred to in art. 50(2) of the Treaty on the European Union.

Act of March 15 on the regulation of certain matters concerning economic activity of some financial market entities in connection with the withdrawal of the United Kingdom and Northern Ireland from the European Union and the European Atomic Energy Community without a withdrawal agreement referred to in art. 50(2) of the Treaty on the European Union.

Act of March 15 on the regulation of some matters related to the recognition of professional qualifications in connection with the withdrawal of the United Kingdom and Northern

Ireland from the European Union and the European Atomic Energy Community without a withdrawal agreement referred to in art. 50(2) of the Treaty on the European Union.

Regulation of the European Parliament and of the Council amending Regulation (EU) 2018/1806 listing the third countries whose nationals must be in possession of visas when crossing the external borders and those whose nationals are exempt from that requirement, as regards the withdrawal of the United Kingdom from the Union.

1.2 When was it enacted/what stage in legislative process is it at?

The legislation was enacted on 28 March, but is not yet in force.

1.3 When did the law come into force?

The law will come into force only in the event of a no-deal Brexit.

1.4 For how long will the law be in force?

The legislation does not contain any provisions relating to its duration. It will remain in force until it is repealed or superseded.

1.5 Does it give powers to enact secondary legislation?

Yes.

2. What areas does Polish Brexit legislation deal with?

2.1 Agrifood

Not to date.

Inspectorate of Trade Quality of Food and Agricultural Products runs a dedicated Brexit website, on which information on Brexit's impact on sale of food is provided. To date, it mainly contains hyperlinks to relevant EU Commission announcements and documents, [click here](#) (Polish language only).

The Main Inspectorate of Plant Health and Seed Inspection runs a dedicated Brexit website, on which information on Brexit's impact on sale of plants and plant products is provided, [click here](#) (Polish language only).

2.2 Air travel

Not to date.

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2.3 Customs

In the event of a no deal Brexit trade relations with the United Kingdom will be subject to the general WTO rules.

Traders importing goods from the UK to Poland will be subject to standard customs procedures, including mandatory registration for the e-Customer service for submitting reports and customs declarations and the payment of customs duties and taxes (VAT and excise duty). The customs authorities may demand a guarantee against potential or existing customs debts. In particular:

- customs duties will be levied on goods entering the EU from the UK in accordance with the Common External Tariff
- the import of certain goods may be banned or restricted. Import or export permits may be required
- UK issued import and export permits, export declarations, permits for customs simplifications and procedures (such as the customs warehousing procedure) and authorised trader's licenses issued by the United Kingdom will no longer be valid
- VAT will be imposed on goods imported into the EU from the United Kingdom

- certain provisions on declaring and payment of VAT will change, such as these regarding electronic services
- cross-border VAT returns rules will change
- shipment of goods to the United Kingdom will be based on an export declaration and in the case of excise goods moving to the United Kingdom, an electronic administrative document may be required

2.4 Energy

Not to date.

No energy-specific legislation or information on official websites is available.

2.5 Financial services

On a no deal Brexit under Polish law the UK (and Gibraltar) will be considered a third country and UK financial services companies will no longer be entitled to the reciprocal recognition of their license in the EU.

On 15 March 2019 the Polish Parliament adopted an "Act on the rules for conducting business activity by certain financial market entities with respect to the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union without

concluding an agreement referred to in Art 50(2) of the Treaty on European Union" (the "Polish Brexit Act").

Under the Polish Brexit Act, UK and Gibraltar financial institutions which have provided services in Poland prior to a no deal Brexit will be temporarily permitted to service existing contracts on a run-off basis:

- bank lending – banks can service loans on a run-off basis for a grace period of 24 months
- outsourcing of banking activity – can continue for a grace period of 24 months
- payment services and e-money services – can continue within the scope specified in the license granted to it by the regulatory body in its home country for a grace period of 12 months
- insurance – life products for a 24 month grace period; non-life products for a 12 month grace period
- reinsurance - the grace period for reinsurance activity is 24 months during which UK entities will be authorised to conduct their activity on the same terms as the entities from EU Member States
- investment services – 12 month grace period to run-off existing contracts
- participation in Polish securities settlement systems - 12 months grace period

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- activity of certain Polish investment funds – for a grace period of 6 months Polish open-ended investment funds or specialist open-ended investment funds will be authorised to continue to invest in the UK securities and money market instruments and to wind down UK derivative instruments. To continue such activity after the expiry of the grace period Polish investment funds must amend their constitution (which will require PFSA approval)
- during the grace periods, relevant UK entities will be subject to PFSA's supervision in Poland on the same basis as entities based in any EU27 member state

2.6 Goods

Not to date.

The Polish Ministry of Enterprise and Technology runs dedicated Brexit website which provides guidance on Brexit for entrepreneurs, [click here](#) (Polish language only). It includes:

- Q&As
- interactive guidance for
- entrepreneurs engaged in import from and export to the UK
- members of multinational distribution chains related to the UK market.
- a tool for a short analysis of the impact of Brexit on one's business

- relevant information on Brexit's impact on placement and marketing of pharmaceuticals, medical devices, biocidal products and other sensitive products are provided by regulators and market supervising authorities, [click here](#), [here](#) and [here](#) (Polish language only)

2.7 Road and rail transport

Not to date.

2.8 UK nationals resident in Poland

On a no deal Brexit UK nationals and their family members legally resident in Poland the day before Brexit will be entitled to remain resident in Poland until 31 December 2020.

During this transition period UK nationals and their family members can apply for temporary residence permits, which will be issued for a period of 5 years, or permanent residence permits under more favourable rules envisaged in the new legislation.

In addition, Polish legislation provides for the recognition of professional qualifications acquired in the United Kingdom and Northern Ireland prior to 30 March 2019.

A Council of the European Union regulation provides that, following Brexit, UK citizens will be granted visa free travel to the Schengen area (of which Poland is a member) for a short stay (a maximum of 90 days in any 180 days). This regulation is based on the reciprocity principle.

For more information concerning residency rules for citizens of the United Kingdom and Northern Ireland in Poland, [click here](#).

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2.9 Other

GDPR - transfer of personal data to the UK

After Brexit, the UK will become a third country under GDPR and new rules will apply to the transfer of data from Poland to the UK.

To read the Polish Data Protection Office guidance on how to transfer personal data to the UK after Brexit, [click here](#).

To read the Ministry of the Digitalisation guidance for entrepreneurs on how to comply with GDPR when working with UK entities after Brexit, [click here](#) (Polish language only).

3. Has Poland got a minister/ department for Brexit?

Not as such.

4. Has Poland got a budget for supporting people/ firms affected by Brexit?

No.

5. Where can the Brexit guidance given by the government of Poland be found

For general overview of Brexit preparations and guidelines, [click here](#) (Polish language only).

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1. Has Spain enacted any specific legislation in preparation for Brexit?

Yes, Spain has enacted specific legislation in preparation for Brexit in case of a no-deal situation.

1.1 Name of legislation

Royal Decree-Law 5/2019 for the adoption of contingency measures regarding the United Kingdom's withdrawal from the European Union without reaching an agreement pursuant to Article 50 of the Treaty on European Union (the "Royal Decree-Law"). [here](#)
The Royal Decree-Law deals with four main grounds: (i) citizenship issues; (ii) economic activities; (iii) police and judicial cooperation; and (iv) transport.

1.2. When was it enacted/what stage in legislative process is it at?

The Royal Decree-Law was enacted on 1 March 2019 by the Spanish Government (Council of Ministers) and is currently subject to ratification by the Spanish Parliament [here](#) which is expected in the following days. According to the press, the Spanish Parliament will ratify the

Royal Decree-Law on 6 April 2019. [here](#)

1.3. When did the law come into force?

The Royal Decree-Law will come into force the day when the EU treaties cease to apply in the UK, pursuant to Article 50 [here](#) of the Treaty on European Union. In any case, the Royal Decree-Law will be repealed if the UK does not grant reciprocity to Spain within two months from the date when the Royal Decree-Law enters into force.

1.4. For how long will the law be in force?

The Royal Decree-Law does not contain any specific provision relating to its duration, so it will continue in force until repealed or superseded.

1.5. Does it give powers to enact secondary legislation?

The Royal Decree-Law authorises the Spanish Government to enact as many administrative regulations as it may deem necessary for the implementation of the provisions of the Royal Decree-Law.

2. What areas does Spanish's

Brexit legislation deal with?

The purpose of the Royal Decree-Law is to ensure that a no-deal Brexit does not cause unnecessary disruption (e.g. to nationality, health, pensions and businesses) by providing for legal certainty during a transitional period, provided that reciprocal treatment is agreed by the UK.

2.1. Agrifood

The Royal Decree-Law provides that the Spanish Ministries of Agriculture and Health will design simplified procedures for the application and issuance of the relevant health and phytosanitary documents necessary for the export of animals, animal-related products or vegetables from Spain to the UK.

2.2. Air travel

The Royal Decree-Law provides that passengers flying from Spain to the UK will be considered as if they are flying to an airport within the European Economic Area for the purpose of the airport fees (passengers and catering) until 28 February 2020.

Spain

Belgium

France

Germany

Hungary

Ireland

Italy

Luxembourg

Netherlands

Poland

Spain



2.3. Customs

Since the publication of the Royal Decree-Law, the Spanish Customs Authorities are processing the requests of a Decision pursuant to Article 22 of Regulation 952/2013 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code. Submitted by operators based in the UK (or operators based in Spain carrying out commercial operations in the UK) already considering the UK as a third country. These Decisions will be effective until the date of Brexit.

2.4. Energy

The Royal Decree-Law provides that in all public procurement procedures in which UK operators were participating in relation to energy, among other sectors, that were initiated before the date of Brexit, the relevant Spanish law applicable for all Member States companies will still apply for the UK operators.

2.5. Financial services

The Royal Decree-Law provides a

general contract-continuity principle under which existing contracts for the provision of banking, securities, insurance or other financial services provided in Spain by UK regulated entities before the date of Brexit will remain in force.

In addition, UK regulated entities will become subject to the relevant third-country authorisation regime and will need to obtain a new licence under the relevant third country authorisation regime. In any case, the existing licence will remain in force in relation to the activities linked to the servicing of the existing contracts which require authorisation for a period of nine months.

2.6. Goods

There are no general provisions in the Royal Decree-Law in respect of goods, however, in respect of defence related products, weapons and explosives the Royal Decree-Law provides that those export authorisations regarding defence-related products already issued with the UK as origin or destination country will remain valid. In addition,

the Royal Decree-Law provides that authorisations regarding transfer of weapons and explosives issued before the withdrawal will be valid until the corresponding expiration date.

2.7. Road and rail transport

Vehicles used only in the transport of goods by companies based in the UK will be allowed to carry out transport operations with origin or destination in the UK and Spain or vice versa. For that purpose, the company based in the UK must hold an authorisation from the relevant UK authority, with certain exceptions provided by the Royal Decree-Law.

In addition, buses used only in passenger transport by companies based in the UK will be allowed to circulate within the Spanish territory for international passenger transport only when permitted by international treaties to which both the United Kingdom and Spain (or the European Union) are parties, or it is provided for in the rules of international organizations of which both the United Kingdom and Spain (or the European Union) are members.

Spain



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2.8. UK nationals resident in Spain

In the event of a no-deal Brexit, British citizens should apply for a Foreigner Identity Card (TIE) before 31 December 2020, which will then definitively document the holder's residence status in Spain. British citizens will be legally entitled to remain resident in Spain until the Spanish authorities decide their application for an FIE. British nationals who were resident in Spain before the date of Brexit are entitled to apply for a permanent residence authorisation if they have been continuously legally resident in Spain for the previous five years.

The Royal Decree-Law provides various measures regarding professional activities. For instance, professionals located in Spain prior to the date of Brexit whose British qualifications have been formally recognised in Spain will continue to have their status recognised. The same will apply to Spanish professional qualifications formally recognised in the UK.

British professionals who were already practising in Spain at the date of Brexit will be exempted from the requirement of EU nationality to access and practise their profession in Spain.

British citizens who are legally resident and working in Spain subject to Spanish social security will have the same rights and obligations under the social security system as Spanish national. Any persons who are legally resident and working in Spain but nevertheless subject to British Social Security law will continue in that situation until the end of the corresponding period foreseen in the regulation and thereafter will be subject to Spanish Social Security law for periods of work/residence in the Spanish territory.

In addition, the Royal Decree-Law provides for the continued receipt of certain social security and pension benefits subject to certain limitations.

3. Has Spain got a minister/department for Brexit?

Spain has not appointed a minister or department for Brexit. However, Spain has arranged an inter-ministerial Commission to follow-up and coordinate further workstreams regarding Brexit.

4. Has Spain got a budget for supporting people/firms affected by Brexit?

The Royal Decree-Law does not include any specific measure for supporting people or firms affected by Brexit and provides that all the measures included in the Royal Decree-Law will be financed pursuant to the Spanish General Budget Law.

However, the Spanish Government has arranged through the Institute for Foreign Trade (ICEX) a program (called "Brexit check") for helping Spanish companies through discounts on the fees of the Spanish Economic and Commercial Offices. [here](#)

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**5. Where can the Brexit guidance given by the government of Spain be found
Give links**

The information published by the Spanish Government regarding Brexit is published via the following [link](#).

**6. Brexit contacts in Eversheds
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