



## **OUR INTERNATIONAL TRADING POLICY**

The changes introduced here are purely international in their scope, so our trading terms with our domestic suppliers and customers in England, Wales and Scotland are unaltered. These are the three nations which form Great Britain.

### **NORTHERN IRELAND**

The United Kingdom (UK) comprises Great Britain (GB) plus Northern Ireland (NI). As a result of present interpretations of the Brexit deal via which the UK left the EU fully at the end of 2020, there is now a new international border in the Irish Sea between NI and GB.

This border is far more complicated for goods to cross than 'normal' international borders to the point that it has become impractical for many small companies, such as ours, to trade across it. As a result, we no longer sell goods to, nor buy goods from, nor offer direct services to NI addresses, nor will our company staff travel to NI for business reasons. We are not accepting new customers or suppliers with NI addresses.

Existing NI customers can now buy from Linetop on Ex-Works (EXW) Incoterms only where payment is generally made in advance. This means that we will only deliver the goods to our premises in Wales or to any another GB address from where they must be collected by the customer. The customer acquires the legal title in the goods when they leave our premises and they take responsibility for goods transit within GB or anywhere else and they pay the shipping costs to their courier company if they have used one to move the goods.

We will honour outstanding warranty periods. Advance booking is required. Items sent for repair must be brought into Wales and delivered to our address by the customer who is responsible for all administration, filing of customs documents with the various authorities etc. The legal title in the faulty goods remains with the customer at all times and our offer is limited to a repair service that is delivered in Wales. We may, at our discretion, effect a repair by replacing the item. Goods and any scrappage will normally be returned to the customer on EXW terms when they are normally collected from our premises. Alternatively we can deliver them to any nominated GB address at the customer's expense.

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## **EUROPEAN UNION CUSTOMERS**

Although there are no quotas or import duty arising from the Brexit deal, there are new administrative burdens to conduct EU trade which have ballooned on a scale where it is getting impractical for small companies like ours to import from or export to the EU on a small scale. As a result, Linetop is not accepting new EU customers for the time being.

Existing EU customers can buy from us on Ex-Works (EXW) terms as now apply to Northern Ireland. Alternatively, we can deliver the goods to any EU address through one of the large fast parcel couriers like FedEx/TNT that provides a fully integrated documentary service which files all the required customs declarations and other paperwork on our behalf.

Such an integrated service is likely to be expensive. Indicative shipping costs are £100/€120 for delivery of a typical 5-10kg consignment. These charges are payable by the customer. Linetop will add any shipping charges that we have incurred to the customer's invoice.

A quite separate problem is VAT. We have introduced a minimum order value of £130/€150 from January 2021 for EU customers so as to avoid having to join a new VAT registration scheme introduced by the EU this year which is again impractical for small companies like ours to embrace because it involves multinational VAT returns and accountancy.

Linetop staff will no longer travel to the EU for business reasons.

Repair work will be accepted on EXW terms provided it is booked with us in advance. Items for repair will only be accepted if sent via a mutually agreed fast parcel operator (at the expense of the customer) which offers an integrated service to fulfil all customs declarations and any other compliance issues which would otherwise fall to Linetop. Items not sent to us in this manner will not be accepted by us from your courier at our premises in Wales.

Repaired or replaced items and any scrappage will be returned to the customer on EXW terms at the expense of the customer. Alternatively the goods can be collected from our premises in Wales by the customer or delivered to another nominated GB address.

## **REST OF WORLD CUSTOMERS**

The system for the EU, as described above, will apply to all other countries.