



CHALMERS

The impacts of Brexit on United Kingdom and European Union trades and logistics

Impacts on import/exports, trades and logistics through the perspective of Sweden and online retails in Ireland

Bachelor thesis for Shipping and Logistics Program

ARMAN DEHANI
KASPER HÄGERSTRÖM

DEPARTMENT OF MECHANICS AND MARITIME SCIENCES

CHALMERS UNIVERSITY OF TECHNOLOGY
Göteborg, Sweden, 2021

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Department of Mechanics and Maritime Sciences

Chalmers University of Technology

SE-412 96 Göteborg

Sweden

Telephone: + 46 (0)31-772 1000

Department of Mechanics and Maritime Sciences

Chalmers University of Technology

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PREFACE

To begin with, all participants of the research have agreed to be mentioned by their names, likewise for the names of the companies.

The shared interest in import/exports was not only one of the factors to why A. Dehani and K. Hägerström applied to the Shipping and Logistics program of Chalmers university of technology, it was also the early determined topic area of the upcoming bachelor thesis. Thus, this thesis about impacts of Brexit on import/exports between UK and Sweden was written during the final spring semester (2021). To be specific, this thesis analyses the mentioned topic in order to provide an apprehension of the varying direct respectively indirect effects of the impact.

The framework and content of this thesis has been developed under the supervision of Jan Skoog who aside from his past maritime professional experience, is a Lecturer at Mechanics and Maritime Sciences, Division of Maritime Studies at Chalmers University of Technology.

Being a literature research, this thesis is primarily based on content and data of others' earlier referenced research in addition to information achieved in cooperation with Ulrika Krona, Central Customs department Manager (Gothenburg) at KGH Customs Services.

Furthermore, Ulrika Krona's expertise has played a crucial and significant role in the research. Since her knowledge concerning the trades between the UK and Sweden as well as the current and future impacts of Brexit has resulted in and changed the initial perception of the general understanding of Brexit from several different perspectives. August Gustafsson, Customs operations manager, from APM has generated information in order to help the research going forward.

We would like to thank everyone who has been involved in this research and study. Coherently, a special thanks to our supervisor Jan Skoog for his great knowledge, general understanding and help in developing as well as finalizing the thesis.

Lastly, we would like to thank James Howard for sharing his knowledge and experience of how Ireland has been affected from an ordinary civilian's and private consumer's standpoint as to compensate for the understanding which we acquired from Sweden respectively the companies here. We would also like to congratulate Howard for his graduation from the University of Limerick and wish him the best of luck in the future.

To conclude, with high hopes that this thesis is of value as well as put to good use by readers, we would like to thank the mentioned individuals and parties for the cooperation and support.

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SAMMANDRAG (in Swedish)

Efter 47 år av medverkan inom den Europeiska unionen, valde Storbritannien att ansöka om att säga upp sitt EU medlemskap den 27e Mars 2017. Omkring tre år senare hade termen ”Brexit” blivit känd över hela världen. Den 1e januari 2021 blev Brexit ett faktum och med beslut kommer verkan. Följaktligen, kom detta även att bli verkligheten för Storbritannien och dess omvärld. Syftet med rapporten är att ge läsaren en djupare förståelse kring Brexit och dess konsekvenser för handeln samt logistiken mellan Storbritannien och Sverige. Studien utfördes på Chalmers tekniska högskola, avdelningen för maritima studier, institutionen för mekanik och maritima vetenskaper.

Brexit medför att handeln påfrestras ur flera olika faktorerers perspektiv. Det blir dyrare att handla från Storbritannien med tanke på moms, tull och andra kostnader som inte fanns innan i korrelation med transporten. Dessutom införs längre transporter och leveranstider samt fler dokument, tullförfaranden och inspektioner att hantera. Den privata sektorn tenderar att konsumera mindre från Storbritannien, då leveranstider och pengar spelar en stor roll för den privata konsumenten. Däremot kommer handeln troligtvis att fortsätta om produkten och dess varumärke i fråga är tillräckligt konkurrenskraftiga, vilket i sin tur även kan leda till att substitutionen för den specifika varan blir svår att finna eller till och med obefintlig.

Dessa aspekter är, å ena sidan, inte bara de som Brexit medför, då de fyra inre marknaderna som anses vara EU:s hörnsten, försvinner. Med det försvinner möjligheterna kring fri rörelse av människor, kapital, varor och tjänster. Storbritannien kommer behöva förlita sig på mer lokalt entreprenörskap. De kommer även ta en större smäll i jämförelse med Sverige eftersom de fortfarande är i stort behov av Sveriges skogsindustri.

Avseende skillnader i effekter på olika transportslag och lasttyper, pekar svaret mot vägtransporter respektive laster såsom livsmedel, boskap och animaliska produkter. Dessa var överrepresenterade som de mest drabbade ämnesområdena. Alltså berörs vägtransporter av konsekvenser som förseningar, ökade transit- och ledtider, tillagda kontroll- och dokumentkrav. Detta beror till stor del på ineffektiva förberedelser och anpassningar i förväg, samt kapacitet avseende resurser och infrastruktur. Medan livsmedelstransporter kommer att vara föremål för krav på inspektioner, kontroller och eventuellt omfattande certifikat samt dokument som följd av tillagda eller avancerade kvalitetskrav.

Brexit som ämne är alldeles för brett för att kunna täcka alla aspekter i en studie. Med det sagt, tar rapporten inte upp alla marknadsaspekter utan fokuserar på aspekterna och påverkan på handeln och dess supply-chain inom logistiken. Avgränsningar utfördes för att ta reda på vilka aspekter som påverkas men också vilka som skulle kunna komma att påverkas i framtiden.

Nyckelord: logistik, handel, tull, import, export, Brexit.

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ABSTRACT

After 47 years as a member of the EU, on the 29th of March 2017, the government of Great Britain applied to resign from its membership. After almost three years, the term “Brexit” echoed all over the world. On the 1st of January 2021, the United Kingdom is no longer a part of the EU. Thus, the general definition of Brexit commenced, especially concerning trades between Sweden and the UK. The aim of the study was to create a perception and greater understanding of the impacts of Brexit on the trades and logistics between Sweden and the UK. The thesis was performed at Chalmers university of technology, the division for Maritime Studies, department of Mechanics and Maritime Sciences.

Brexit creates a more expensive trade, value added tax (VAT) is included, taxes and fees that did not exist pre-Brexit. For the aspects of trading, private consumers tend to move away from purchasing goods from England. The general trading scenarios, however, represents more money spent, longer transit times and documents required in order to perform transportations.

Although, the previously mentioned are not the only effects of Brexit. The four inner markets also play the role for trades regarding Brexit. The UK will need to rely more on closer and domestic entrepreneurship and will take the bigger hit in comparison to Sweden, since the Swedish exports of, for instance, timber will still be demanded product in the UK.

As for the differences in effects on transport modes and cargo types, the answer leans towards road transports respectively cargos such as foods, livestock and animal products which are represented as the most impacted areas. Transports by road suffer consequences such as delays, increased transit times, added controls and document requirements. That is due to the lack of efficient preparations and adaptations in advance as well as sufficient capacities in the aspect of resources and infrastructure. Meanwhile, food cargoes will be subject to inspections, controls and possibly extensive requirements for certificates and documents, due to added or advanced quality standard requirements.

Brexit as a subject is far too broad to comprehend into one study, not all market segments have been studied. Delimitation was therefore set to research the impacts of what have or will happen, but also the prediction of what could occur in the future.

Keywords: logistics, trades, customs, import, export, brexit.

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ACRONYMS AND TERMINOLOGY

| | |
|----------------|--|
| A.I. | Artificial Intelligence |
| AEO | Authorized economic operator |
| Alleviate | Relieve |
| API | Application programming interface |
| Apprehensive | Concerned or worried |
| ATA-Carnet | Document used for temporary import/export |
| Bill of lading | Document used as receipt for transportation |
| CMR | Convention on the Contract for the International Carriage of Goods by Road |
| DDP | Delivery duty paid |
| Entail | Lead to, bring or acquire something |
| EU | European Union |
| GB | Great Britain |
| GDP | Gross Domestic Product |
| Incoterms | International commercial terms |
| KGH | Karl Gerald Hansson / Customs company founder |
| Liabile | Accountable, responsible |
| Post-Brexit | After Brexit |
| Pre-Brexit | Before Brexit |
| REX | Registered Exporter |
| Seamless | Unified, harmonized, smooth |
| T2L | Document confirming the community status of goods |
| UK | United Kingdom |
| Vast | Extensive, broad, massive, gigantic |
| VAT | Value added tax |
| Vice Versa | The other way around |
| Q1-Q4 | Fiscal quarter 1/2/3/4 for businesses |

1. INTRODUCTION

After the second world war, citizens of the world were sick and tired of war and its remnants of misery, suffering and tragedy. By 1950, several countries within Europe started to cooperate in regard to the economy and political aspects in order to stay in peace with each other. The agreement was named the European Coal and Steel Union, preventing weapons exploit. This was signed by six different countries representing the union. The six origin countries were Belgium, France, Italy, Luxemburg, Netherlands as well as what was previously known as Western Germany. The later presence of the cold war obliterated the communist regime in Hungary, 1956, and the European Economic cooperation appears.

The economy increased significantly in the 1960s, the union no longer used customs. By the 1st of January 1973, Denmark, The United Kingdom (UK) and the Republic of Ireland entered the Union. Alongside the end of the Salazar regime “Estado novo” in Portugal on the 25th of April in 1974, Franco's death in Spain 1975 in addition to the reunion of Germany in 1990, there were few limits to what Europe could accomplish. By 1993 the four inner liberties regarding capital, people, products and services were guaranteed within the inner markets. (European Union, 2021). In 1995, Sweden joined the European Union (EU). The collaboration between the west and east was closer than ever before, the distinction between the two was no longer worth mentioning.

On the 11th of September 2001 however, yet another tragedy occurred consisting of a series of terrorist attacks. The Al-Qaida hijacked planes flew right into the World trade Centre Twin towers in Manhattan, New York. Not to mention other attacks carried out in the same time frame as a part of the series of attacks, targeting U.S defense and military buildings. These tragic events formed what would be called the 9/11, which killed over 4000 civilians. As a result, the EU proved its true advantage and importance in the process of effectively supporting and enabling Europe’s demand for closer collaborative fight against terrorism. By 2004, another ten countries preceded to join the EU. From that point and forward, the EU was joined by Croatia in 2013, which was the latest country to join the EU. However, after 47 years as an associate party, the UK decided to resign from the membership of the EU. By the 1st of January 2021, the UK was effectively no longer a part of the EU. (European Union, 2019).

As mentioned, on the 29th of March 2017, the government of Great Britain (GB) applied to resign from its membership. By arranging a vote including all citizens, it was clear that the country had done its part with the union. Approximately three years later, the night between 31st of January and 1st of February 2020, the term we recognize as “Brexit” applied and echoed all over the world. However, in 2020 no one could foresee the full effects of this outcome due to elongated negotiations and restructuring procedures of the plan and any associated preparations. (European Union, 2019).

As Brexit finally came into force on the 1st of January 2021, the UK was no longer apart of the EU. Since EU laws and regulations no longer applied to the UK, instead new British regulations would replace them within numerous aspects. Including migration and travel, for instance. (Embassy of Sweden, 2020). The resignation from the EU resulted in, from a customs/dues standpoint, the transition of UK-nations becoming countries which would be subjects to the general regulations and procedures which apply to the case of any other non-EU nation. On the other hand, as international trades were inevitably affected negatively as well, this necessitated the development of a solution. In turn, since the possibility of a solution was a far-fetched ideal in this situation, countermeasures were taken to at least alleviate and somewhat compensate for the impacts on such co-operations. Therefore, since the 1st of January 2021, trading relations

between the EU and UK were to be regulated by an agreement called the EU-UK trade and cooperation agreement. (European Commission, 2020).

1.1 Background

The confirmed and final decision of exiting the EU will most likely entail a series of effects on global trading and economies related to the UK, especially concerning nations in the EU. On the other hand, the ability to describe the effects is a topic far too complicated and vast to be put simply. Therefore, numerous research and studies have earlier been carried out to either forecast, simulate or analyze the actual and/or future impacts of Brexit within various topic areas. This report also intends to investigate the impact of Brexit, although, through the perspective of Sweden in the aspect of trades with the UK.

KGH Customs Services (KGH) as a company is highly involved in the customs, the exports as well as imports of cargo coming in and going out of the country. Their job in cooperation with the Swedish Customs authorities is valuable for the country and shall be executed with care and performance.

The problems with Brexit are the uncertainty, new documents, handling, and other aspects that would generally cause trading to decline between the UK and Sweden. However, for KGH it is not Brexit in itself being a problem or an obstacle, since their main profession and expertise revolves around services which are applicable to handling declaring transportation for cargo arriving and leaving, for instance, the UK. Instead, the problem for KGH is to handle the lack of experience in client companies and other countries, which is one of the consequences of Brexit and the associated handling procedures and added use of documents and fees. (Krona, 2021).

Today, with Brexit in full effect the changes which may already be acknowledged vary ranging from immediate, direct, administrative, economically negative aspects to the opposing long term, indirect and economically positive kinds. However, in order to understand the true nature of the varying changes and consequences, this research is intended to break down the impact of Brexit in specified segments with specific research questions provided in chapter 1.3.

1.2 Aim of the study

The purpose of this report is to analyze how Brexit affects and will affect the bilateral import/exports trade perspective of Sweden-UK relations, in correlation to the perspective of Northern Ireland protocol and the retails in Ireland from a civilian's perspective. So, the general and final aim of this research study is to provide an understanding of both the actual and potential bi-product scenarios of Brexit. This is provided with the support of a collection of factual information about the subject area and the main topic fetched from the involved authorities, institutes, and bodies themselves. Additionally, gathered data and material from previous research made by others is used in order to create a foundation for this research. As mentioned, the end goal is to ensure that the final state of this content serves its main general purpose. The mentioned is to provide the reader with a deeper perception and apprehension of the Brexit subject and its consequences within the mentioned perspectives.

1.3 Research questions

The research questions which are analyzed are the following listed below.

- a). What are the impacts of Brexit on trades between the UK and Sweden?

- b). How might the impacts of Brexit effect the different transport modes and the cargo?
- c). How are civilian´s in Ireland affected by Brexit and the Northern Ireland Protocol?

1.4 Delimitations

Brexit in itself is an extremely broad subject as it extends across far too many topic areas within the modern society for all of them to be included in this analysis. Thus, in order to commit to the main focus of the study, the scope of details has been adjusted to fit the utmost relevant topic areas relative to the earlier mentioned main research areas.

First of all, the main trades are in regards of Sweden and the UK, thus the Ireland perspective is also taken into account. Meaning, not the entirety of EU is covered. However, it is worth mentioning that not all factors, branch segments or roles have been analyzed or taken into account through the mentioned perspectives and levels of detail. The reason for that is due to the simple fact that not all mentioned topics are as relevant, if at all to begin with. Hence, the limitations are kept within the scope of detail and topic span which is in order to maintain an objective as well as qualitative perspective throughout study and its data. Regardless, efforts have therefore been made to tether ambitions to cover all aspects of the entire subject. As a result, only details, factors and information which mainly refer to relevant topic areas such as logistics, trades, and customs have been retrieved. Whilst, the report neither covers or includes effects on all market- and operative areas within the industry and its logistics as a whole, nor any specific (actual/numeric) data on costs or volumes. The general global trading has not been taken into consideration, as mainly the nature of trading relations between GB and Sweden, post-Brexit, are the two aspects of this analysis.

2. THEORY

2.1 Companies and interviews

To reach the results of the report, interviews were carried out with respective parties, KGH Customs Services, APM Terminals and James Howard. The results are the outcome in order to be able to answer the thesis of the study.

2.1.1 KGH Customs Services

KGH is the abbreviation for "Karl Gerald Hansson", who was the founder of KGH, back in 1963, more precisely on the 28th of May at the border between Norway and Svinesund, the company was founded. This was the fact that there is a need for help with customs declarations for drivers who drive across the border. KGH Customs Services are now owned by the world leading shipping company Maersk. (KGH Customs Services, 2021).

KGH is a company which operates managing amongst other, customs and declaration services. When Brexit was commenced, KGH started to realize that this whole method of taking care of customs became too big to handle for the UK so instead different hubs appeared in Europe, where Gothenburg became one of those hubs. This is a lengthy process but on the 1st of January 2021, everything was settled in and the operation of taking care of British customs could start. The staff consisted of about 20 individuals, and they are working with customs declarations for the British customs. According to Krona, acting on the behalf of England is a good way to describe their work.

KGH is active throughout Europe and is located in 23 countries, those countries where KGH do not have their own offices, they have partners instead. KGH chooses to use partners rather than an agent, it is executed in the form an agreement being set up. In other words, co-operations with clients, or in the case of larger partner agreements, the use of a joint agreement is necessary. (Krona, 2021).

From a purely business point of view, it is for KGH a once-in-a-lifetime opportunity. In other words, an incredible opportunity to grow and enter a new market and utilize the increased and added demand for their customs services. Simultaneously, KGH has chosen to grow cautiously as they do not intend to take an excessive number of volumes without being able to match the handling capacity. In order to prevent that from happening, a list of customers with whom KGH set up a collaboration was formed and when capacities were at full use, they simply declined admitting further services.

At this point, KGH recovered from the excessive workload and would soon be able and ready to handle additional volumes. However, there are companies which still do not have an appropriately functioning solution for Brexit. Therefore, the mentioned decision to limit operations serves the purpose of instead enabling and assuring a high service quality as one of the primary priorities. That is, because the business ethics of KGH revolve around and put emphasis on the fact that any service they provide, will be executed properly and according to the law. Not to mention, this also being a part of maintaining ideal principles as a company. (Krona, 2021).

2.1.2 APM Terminals

APM Terminals is the second source of information for the research, with the help of August Gustafsson (Customs operations expert) who is a part of the management of different types of customs operations under the gate and CFS team. As earlier mentioned, APM Terminals is

under the management and ownership, in the same manner as KGH, of Maersk Group. The key component for the work is to try to automate as much work as possible. By doing so, easier handling for APM as a company, as well as faster handling. With the help of systems and regulations under law, the goal of automatization is to be able to switch the resources to other operations and handling within the company. According to the website of APM Terminals, the company was well prepared for Brexit and the handling of such. (Gustafsson, 2021).

2.1.3 James Howard

James Howard is a citizen of the Republic of Ireland and has stated the following description of his experience Pre-Brexit. For instance, there were not any problems, expensive fees or other difficulties present while shopping or ordering goods and products from online websites. To be specific, deliveries and orders could be executed normally between Ireland and England. However, this changed with the commencement of Brexit and the impacts which followed. (Howard, 2021).

2.1.4 The four inner liberties

Within the EU, there are four liberties for the inner market. For what concerns the EU, these are incredibly important and act as a cornerstone for what the EU stands for. As this is to enable and ensure uncomplicated procedures whilst travelling and moving within the EU. (The Swedish Parliament, 2021).

The cargo shall be easy for the customer to obtain, regardless of whether the consumer is a company operating on the open market, or a civilian. The EU enables trading without customs, tax or other duties, this will no longer be the case for the Sweden to UK trades, since there will be duties, fees and customs. That would also apply for the second liberty which refers to selling services or offering third party solutions.

As an EU-citizen, one shall have the right to move or travel across and within the EU, it shall be possible to move to another EU country and apply for a job and not be subjected to any form of discrimination. At last, the final liberty is the way that cashflow shall move freely within the EU, citizens and companies shall be able to move money and invest in other countries. (European Parliament, 2021).

2.2 Previous Research

According to previous research carried out by Institute of government Brexit has stated and represented a sort of standpoint for the change in economy to relationship with the bloc. The research further investigates and comes up with the fact that the UK will move away from close neighbor and close integration. The cause of Brexit will have the impact of having the strive of investigating new areas, such as trading with other countries outside of the EU.

By observing how the UK economy will increase or decline makes it possible to understand the whole trade scenario. To predict the future of the economy there are several different factors to take into consideration. First of all, the quantity of labor, how many people actually work here and what kind of skills they have in their possession. This is one factor that usually plays a huge role in normal economists' minds when they predict something like Brexit. The second stage is looking towards what kind capital, how much capital and buildings do they own.

However, worth noting is that the previously mentioned report is mainly concerning the UK economy. Nevertheless, this report is regarding trades with the UK and how Brexit has, will or could affect it. Therefore, it is important to state that the economy of this perspective is looking at how much the customers in the UK are buying. However, it also considers countries outside

of the EU which mean a significant value to the economic perspective of the UK. (Gemma Tetlow, 2018).

2.2.1 Swedish Agency for Economic and Regional Growth

According to a study done by the Swedish Agency for Economic and Regional Growth, the future is very uncertain regarding the trade and consequences of Brexit. According to the study that has been done, it is extremely hard to predict an outcome since there are so many different variables to consider and pay attention to. By the looks of it, the fact that the UK is leaving the EU is creating uncertainty which can be difficult to deal with. People and customers might be too afraid and skeptical to invest and therefore the economy takes a turn. However, with the fact that the British pound have declined recently molds a fear in people to invest. According to the study and the predictions by Swedish agency for Economic and Regional Growth is that the global economy will look to go towards Canada and Japan while internal rates are declining. All due to the fact that the future is very unwise at this point. (Swedish Agency for Economic and Regional Growth, 2016).

2.2.2 Porter's five forces

Porter's five forces is a model to understand the certain market value of a product in five steps. The bargaining power of suppliers as well as customers, threats of new entrants, threat of substitutes of the product or services and the rivalry from already existing companies. For instance, the model could be applicable for a certain product within a market which is entering in a phase of change. An example in the shipping industry in the world of trading would be the market freight rate for cargo. The customer could bargain for cheaper freight, having to pay less, while he might not be able to change the freight due to the certain vessel that is needed. The bargaining power might be low for the customer in the shipping industry new entrants would not be possible since knowledge and capital investments are needed to provide for vessels, crew etc. The substitute for the service might be possible because other companies might offer the service for either a lower price or higher service quality. Thus, bargaining power will therefore increase, forcing the shipowner to settle for a lower freight rate.

However, the model in itself is not the only thing that is important regarding the general trading. Instead, the branding of the very own product will be more important. If the product brand is strong, customers will eventually keep purchasing the different products and services. However, that can also decline in the same manner if the brand is not as strong. For example, a strong brand could be a certain Whiskey or Triumph motorcycles. Those types of products will still be demanded on the market and people will want them. Nonetheless, the normal jeans company that made jeans just a tiny bit cheaper, might now be out of the game for international markets. At very least in correlation to what it has previously been. Technology plays a huge role since there is a way to reach international platforms and introduce the product, however all of that is already known and mostly common sense. (Dobbs, 2014).

2.2.3 Exports

According to the Swedish Customs authority a 'Registered exporter number', also called REX, is going to be used for exports as a result of Brexit. Although, this agreement is already in use in other cases such as Sweden-Japan trades, which as mentioned now also includes the UK. However, this refers to exporters who manage goods with destinations to non-union countries. Therefore, the number is required in the case of exports of goods which are of values exceeding 6000 Euros, or else the shipment and goods cannot be insured origin wise. However, it is stated that if the company (REX only applies to companies) have already applied or is exporting

shipments to for example Japan, there will be no need to apply for a new REX registration. (Swedish Customs, 2021). Export documents can be found in appendices (*Attachment 3. P. 1(3)*).

2.2.4 Incoterms

The international commercial terms (Incoterms) are different terms within transportation which states who is liable for cost and risks during the transportation of cargo. On the 1st of January 2020, the new incoterms applied. (DB SCHENKER, 2020). Once a contract is formed, the customer of the goods might want to have certainty that he or she is protected if something goes wrong with the cargo. For example, the customer might not want to be liable when purchasing something expensive. Instead, the customer could agree in the determination of the contract to add incoterms to insure himself if twist would occur. Delivery duty paid (DDP) is regarded as one of the top three used incoterms. The seller of the goods would, with the help of DDP, be liable for just about everything regarding the transportation of the cargo, including all costs and risks and makes sure that the cargo is all set for export or import and the fees regarding such expenses. The risk of transporting and the liability switches to the consumer of the goods once the goods or cargo is ready for dispatch at the agreed location. (TNT, 2021). All incoterms are provided in the appendices (*Attachment 1. P. 1(1)*).

2.2.5 Northern Ireland Protocol

Despite the fact that no differences regarding trades between Northern Ireland and GB were mentioned by the government, problems still occurred. These problems refer to the supply of food, plans and to some extent the online services from checks after Brexit. As a result, tension started to form and the European Government started to threaten the UK with legal counteractions, if the rules were not applied properly.

Once Brexit was settled, the focus was to protect the Northern Ireland in their deal of peace. This deal is named “The good Friday agreement”. The essential purpose of the deal is to keep the borders in Ireland open. The republic of Ireland (EU) and the Northern Ireland (UK) was concerned around the agreement. The main reason for this was that Ireland had no interests in developing the infrastructure, concerning customs facilities, border posts and new cameras. The EU and the UK therefore agreed on these terms and the Northern Ireland protocol was commenced effectively on the 1st of January 2021.

After Brexit and the earlier described context, it is worth mentioning that Northern Ireland still operates under numerous EU rules. These rules are often regarding the trades of goods and make it possible for goods to travel without being checked at borders. Since GB (England, Scotland, and Wales), on the other hand, is no longer operating under these rules. The reason for forming this act is based on the fact that goods have to be checked according to protocol. According to BBC these inspections are performed in Northern Ireland ports, which started a criticism in Northern Ireland. The fact is that a “border” has been created in the Irish Sea and is not appreciated by Northern Ireland.

The EU enforces strict requirements which, among others, are in the form of food quality and health standards. This especially applies to food products such as like milk, egg, meat and fish. The problems are based on the following which, for instance, refer to what could enter the markets, laws regulating farming methods and standard, the health state of the animals and so forth. Therefore, some different types of goods which are being transported as trades between Northern Ireland and GB are subject to inspection and control requirements. By entering a border control, inspections and paperwork validations are needed to be performed. However, according to BBC the whole idea started off poorly. As late as in February, EU stated that “the

control post is not fully operational". This meant that goods, to some extent, entered the area without inspection and therefore had not been declared. (Morris, 2021).

2.2.6 Customs (EU)

In general, any customs authorities as well as customs procedures within unionized societies such as for the EU nations, serve the purpose of firstly maintaining and controlling the peripheral borders. However, these also aim to simplifying trades by generally unified agreements, standards and procedures which provide sustainability and safety for the environment, economies, consumers, societal civilization as well as preventing crime and illegal immigration. The mentioned efforts to reach such ideals, are reinforced and supported by necessary measures. In turn, such measures which were taken resulted in the EU Customs Union being established in 1968. (Europa, 2020).

3. METHODS

In the process of determining according to which methods to conduct the research in order to achieve the most appropriate results, the following selection was filtered out from a variety of data gathering approaches. However, the following chosen method was not only taken into account as most relevant but also as the best fit considering the perspective and nature of the study, topic area as well as the main research questions.

As for the research method, whilst taking the current circumstances of Brexit into account, the following turned out to be a coherent research approach through the perspective of relevance. Hence the final decision of conducting a qualitative research by interviewing a number of ambassadors/representatives from various companies. The companies which were subjects of interest, shared the following common traits. For instance, the fact that the companies were all involved in experiencing the changes which Brexit has entailed, head on. In addition, while conducting the research, the opportunity was taken to additionally interview and gather information through the civilian perspective on the impacts of Brexit in the Republic of Ireland.

Accordingly, contacts were made by reaching out to companies and organizations within the topic-concerned categories. However, the approach regarding the questions in the interviews were determined to follow a semi structured interviewing method. This decision was taken in order to follow the structure of a dynamic method which could eliminate the side-effect of either adding excessive/irrelative information or instead limiting the possibility of achieving valuable information beyond the questions asked. (Denscombe, 2014).

As a consequence of the Covid-19 pandemic, the otherwise normal circumstances and possibilities of research, interviews and other interactive methods have been limited and restricted. The research has been harder to carry out and being able to reach out and contact people has been more difficult. Additionally, alongside the physical or economic impacts which companies and organizations have experienced through the pandemic there has also been impacts even causing limitations in human resources. As a result, the possibilities have been limited regarding reaching, as well as carrying out research including individuals, companies, authorities and/or organizations.

3.1 Selection

The research was based around three different interviews covering different aspects of the trade between the UK and Sweden in order to find the answers to the research questions. Ulrika Krona is the customs department manager of KGH, a company which operates managing amongst other, customs and declaration services. From an early-stage Krona built the team around KGH, previously Krona has had experience from shipping and has experience with the flow of logistics for several years. Her experience and knowledge regarding the subject of Brexit and the impacts as per follows, resulted in the decision making of using her as the main source of information.

Furthermore, August Gustafsson from APM terminals was interviewed. Gustafsson started his career at APM almost two years ago as a summer trainee, today he is in charge of customs operations. In correlation with Krona, he was entitled to answer questions and the report could therefore compare and analyze the different results obtained from the research questions.

Lastly, James Howard, a close friend who also happens to be a citizen of the Republic of Ireland participated in an interview. The interview was carried out as a result of Krona's input regarding Ireland and the situation concerning the Northern Ireland Protocol. Therefore, Howard's share

of his experience served the purpose of explaining and describing Brexit, but from the individual perspective of citizens of Ireland.

3.2 Ethical aspect of the research

The interviews were always started with the option to enable recording or not, as well as the option to be anonymous or to be mentioned in the report, both as a person but also the company. All people interviewed agreed to being recorded and to have their own and companies name included in the report.

The purpose of this report is, as stated earlier, to mainly contribute with knowledge through the gathered intel and results which the research provides. However, there are general principles and boundaries within research processes which are to be acknowledged and respected as a foundation for each research. That is, in order to maintain the validity, reliability and accountability for the outcome of each research, as well as maintaining the mentioned principles for every researcher. Not to mention managing the study along its path but with respect and ethical morals in mind for the most important party in any research, the participant. In the case of this study, these principles were not only useful but also turned out to be necessary as academic guidance. (Swedish Research Council, 2020).

Therefore, material presented by both the Swedish Research Council's webpage as well as the European Code of Conduct for Research Integrity provided sufficient support for the ethical aspects of this research. (All European Academies, 2020). Accordingly, the participants were informed about all relative characteristics, purpose and manners of the research concerning integrity, publishing of results as well as recording and transcription of interviews. Next, by first confirming the participants' permissions and consent, the study proceeded as planned.

3.3 Collection of data

The information and the research which has been carried out, have been in close connection with the Chalmers library. Scientific sources in the previous research and theory have been combined with sources from different institutes. Mostly sources regarding the EU and the UK government in correlation with previous research done within the subject. The literature has been chosen by great care in order to stay credible and relevant to the subject. The interviews have given the depth and information regarding the research questions. Through semi-structured questions the data has derived. The person being interviewed have been able to get understanding of the questions in advance, in order to prepare and get further and into details regarding the subject.

3.4 Implementation

The initial work of the study was to allocate a problem and research different questions regarding the certain subject wanting to be exposed. By finding sources and previous reports regarding the subject, theory and background was written in order to get the root of the problem which would be investigated. Furthermore, as previously mentioned, all interviewees have had the opportunity to take a part of the questions in advance. The interviews were recorded and transcribed in order to make sure that the quotes and the general understanding is correctly understood.

4. RESULTS

4.1 The effects of Brexit

4.1.1 The effect of Brexit for KGH

Thus far, the noticeable outcome of Brexit has resulted in major changes. Although, that seems to vary depending on each company's market area, service assortment and breadth. In other words, the changes are either in favor of or against the success of every actor, determined by their choice of expertise. In fact, the changes which KGH customs services has experienced and undergone as a company due to Brexit bring clarity to the differences between how various branches within the same industry may experience Brexit.

Naturally, with each change there are always pros and cons likewise the benefits and deficits to the surrounding parties involved. Consequently, Brexit is no different as the outcome of it which is among other added customs procedures which creates the vacuum gap such companies as KGH are possible to fill in and manage. In other words, the factors which Brexit has entailed consist of what enables companies such as KGH to make a living. On the contrary, Brexit in the aspect of companies and their operations around the world will surely be both advantageous and disadvantageous.

As mentioned earlier, the impact has resulted in varying changes for different services. Consequently, KGH as a customs handling agency has been imposed to the following, surprisingly, beneficial changes and opportunities, as opposed to companies offering services such as carriers and wholesalers/retailers selling goods. As for KGH, the changes have entailed a shift in the industry which has led to KGH being able to execute increased number of sales such as consulting, customs declarations and software. That is due to these specific services being their main expertise as a company, thus giving them the possibility of managing Brexit and utilizing the changes to their advantage, which in turn has resulted in growth and expansion for KGH. On the other hand, worth noting though is the fact that the larger rest of the actors within industry, which is the majority, may not go through this situation with similar possibilities or benefits.

In terms of growth, KGH has experienced an explosive increase in England. Previously, they did not have their own representation in England. Later, they established an office manned by seven employees. Earlier this spring, the company was bought by the world leading shipping company Maersk group, which is also when another 25 professionals joined KGH. Then 100 people were recruited in England during Q3-Q4, in addition to another 60. This is in order to also have recruited in all the countries where KGH has hubs. In terms of staff, it has been a huge change for KGH. A lot of new members joining forces and further recruitments have taken place.

However, there are usually solutions and relieving adaptations established alongside changes such as Brexit, which is also the case. Such solutions may vary but they are developed accordingly and adapted to any change as well as the dilemmas and complications it may or has entailed. In the case of Brexit and similar situations, common solutions are for instance establishing trade agreements, unions and/or alliances. These are intended to simplify trading, not to mention preventing the effects on trades in the perspective of negatively impacts on economic and political co-operations caused by reduced and bottlenecked trade volumes. Buying a product from India where a free trade agreement exist, could be more beneficial then to buy a product from a country which does not apply for free trading agreements. (Krona, 2021).

4.1.2 The effect of Brexit for APM

In correlation to the effects of Brexit, APM does not have the same opinion and general perception of Brexit, as KGH has. APM has a different picture for what it concerns the trade and volumes. As stated on their website, Brexit will not change their work structure since they are and have been well prepared. Whilst being sophisticated and under management one of the largest shipping owners in the world, the trades have not been affected due to Brexit. (APM Terminals, 2020). At least, not to the extent to what it would be worth mentioning, as Gustafsson mentions the fact that APM does for instance not handle vessels trading directly from England-Sweden.

Secondly, their main operative activity is based on acting as a receiver and managing incoming or outgoing cargo and ships, whereas for instance KGH or the Swedish customs authorities will or have already cleared any customs related procedures. Not to mention that their way of working is shifting in order to automate the general operation. The volumes of their operations have not been affected due to Brexit, and their handling of working have not either been affected. Thus, records have been exceeded during the year of pandemic. APM however, has been able to keep up with the demand and have had the opportunity and power to meet it. Worth mentioning is that the actual increase or decline of volumes or general trades Post-Brexit, might be difficult to allocate exactly according to Brexit impacts due to the additional effects of pandemic possibly evening out various key indicators to a certain extent. (Gustafsson, 2021).

Although, the two companies KGH and APM do not appear to view the actual volumes as totally different. Thus, the pandemic is a factor which includes variables worth taking into account while observing the actual volumes. (Krona, 2021).

4.1.3 The effect of Brexit for individual consumers in the republic of Ireland

Prior to Brexit, trade between Ireland and the UK appeared to be seamless. For James Howard there was never any issue with online shopping from shops within UK and having items delivered from England into Ireland. However, all changed with Brexit. There is now a much longer wait and transit time when ordering from UK retailers such as Amazon as there is now custom checks. There is also an increase in cost as a result and you must pay more on shipping costs as well as tax. With Brexit and the UK having left the EU, the border between Northern Ireland and the Republic of Ireland remains to be the only land border between the UK and EU. As a result of this, they have had to introduce the Northern Ireland Protocol. Although, since Howard takes residence in the south of the Republic of Ireland this has thus far not entailed any effects on his daily life.

Currently, when ordering from online stores such as Amazon, Howard has decided to shop within the Spanish or German Amazon store as there is no customs charge or wait for increased lead times and there is not as much pay required for tax. Unfortunately, due to these countries being further away than the UK there is an increase in expected delivery time. For the marquee company, Alfresco Events LTD, where Howard is employed and works during summers, a lot of the supplies for the marquees were usually imported from the UK. As a result of Brexit, this company has since found a supplier in Germany which can cater to the companies needs with more ease as both reside in the EU.

Howard confirms the difficulties with Brexit and the change of markets. Ireland is in a difficult spot regarding Brexit with the Northern Ireland protocol. However, it would be far worse if no agreement existed, which is why Howard is positive to the good Friday agreement. (Howard, 2021).

4.1.4 Infrastructure

Through the perspective of custom operations, the various transport modes in an international supply chain are managed differently, if even to begin with. That is because the mainly common cargo types vary between the modes since most are dependent on the characteristics of certain respective modes. Also, different cargoes are required to undergo dissimilar processes; whilst some are exempted depending on the underlying regulations and end-to-end company co-operations. Consequently, these differences imply that the changes must be experienced dissimilarly throughout each respective transport mode.

Coherently, thus far the road transportation mode has shown to be the most exposed mode of transport according to Krona. In other words, transports by road experience the most remarkable differences amongst the four modes of transport. The reasons for this lie in the readiness of the English infrastructure, which has so far not undergone the necessary adaptations in order to facilitate the capacity of managing the newly required customs processes.

Before, lorries transporting incoming cargo from Gothenburg were able to go ashore and roll off as simply and similarly as incoming lorries on Stena vessels from Denmark arriving at Gothenburg. Now however, all cargo customs clearances must be controlled, which also decides eventual inspections. To be specific, this is to confirm that the goods are of EU status, or else to be customs cleared. These processes are carried out with the help of identification systems at the ports.

However, bearing in mind that ports in the UK are privately owned, this opens space for the possibility and presence of varying differences between them all. Meaning, some of these do not facilitate or have the capacities for such systems. Especially since there has been no need for such earlier and which has not meant any constraint considering EU-domestic logistics. As a consequence, the mentioned barriers and obstacles obviously arise and come to light in this situation since the different ports, as earlier stated, use different systems. For instance, KGH uses the system “Destinate” which several ports are connected to, however there are also ports which are simply not. As learning new systems are time consuming and require own user ID and passwords, the utility of appropriate and interconnecting translative systems becomes crucial. These kinds of system fall into the category of which is considered as and called an “application programming interface” (API).

Nevertheless, infrastructural investments which are necessary in order for amongst other, controls and border checkpoints to be established will be expensive no matter if these are in the form of digital/artificial intelligence (A.I.) systems or physical constructions. Furthermore, that not only refers to the sense of capital in the form of money spending, but also time consuming. Since, in order to carry out and implement these measures as well as get such relevant systems and facilities up and running in full functional capacities, time will be a very expensive but valuable form of capital spent. That is, for instance the efforts and investments made in order to rapidly educate, hire and employ competent personnel. (Krona, 2021).

4.2 Documents

4.2.1 General about documents

Concerning the different documents which are needed within EU, there are not many being used. The transporter would need to acquire a Bill of Lading, a CMR (Convention relative au contract de transport international merchandises par route) and possibly a document stated dangerous goods, if such shipment is transported.

The Bill of Lading is a document serving three major purposes for the transport. First of all, it is a receipt for the transport, showing the titles of the shipped products. Secondly it is a document which describes the goods of the shipment, weight, quantity, color for example. Finally, the Bill of lading represents the different agreed terms and conditions for the transportation of the goods, shipment or cargo.

CMR is a consignment that is used for international road transports. The CMR constitutes an internationally approved freight agreement between the transporter carrier and the buyer of the transport.

Dangerous goods document states if there is any cargo onboard that is dangerous or hazardous. It could be gases, explosives or other materials and supplies that react in a dangerous manner. If dangerous goods are obtained, they shall be placed at certain locations on a vessel for example. If they are carried with a truck, they are not allowed to enter certain areas, such as tunnels.

To put it simply, there are not many documents required in order to transport within the EU. In fact, Krona explains that there is no real customs procedure within the EU, the same document would apply on a transportation from Stockholm to Gothenburg as it would if the transportation had been carried out between Stockholm and Berlin.

Although, the previously mentioned procedure and documents only apply assuming that there is no transit through a non-union country or crossing international waters involved in the transport route. If that is the case however, a T2L form is another required document added to the list, which serves the purpose of confirming the status of the consignment. Meaning, either stating the goods having a union or a non-union status, which in turn would require the goods to be customs declared. (Krona, 2021).

4.2.2 Documents: Post-Brexit

On the contrary to the above mentioned, whilst observing the very same procedure through a post-Brexit point of view instead, the following applies. Previously, road transports to or from the UK could be carried out in a similar manner as any other transport within the EU. At the moment, that is however no longer the case as any assisting measures have not been facilitated by the EU other than the free port agreement which alleviates customs costs. Thus, the newly added requirement for documents remains sustained in the absence of a trade agreement which could replace the necessity of import/export documents and declarations.

In other words, the de-unionizing impact of Brexit is in full effect, which means for instance that transports with destinations set for England are required to be considered and handled through the same procedures as such transports which are destined for non-union countries such as China or the USA. The consequence of this can be seen among others, in the requirement of full export/import documents.

Currently, standard mandatory documents and procedures require therefore as mentioned an export/import declaration and possibly a transit document if that is the case, depending on the transport. Consequently, the drivers shall present the mentioned document(s), if required by the authorities. However, as opposed to the English authorities which currently do not inspect import declaration at the border, the French authorities do conduct such controls and monitoring. Meaning, since the customs authority in France proceed more thoroughly they will not grant non-declared cargo access to the tunnel in Calais. A pre-lodge declaration copy is therefore required to be presented as well in order to be authorized entrance to the border crossing tunnel.

So, what applies in general can be concluded as the following: CMR, export/import declaration and finally a copy of the receipt if needed/possible. (Krona, 2021).

4.2.3 ATA-Carnet

ATA-Carnet is the document that shall be used regarding to temporary taking in a certain product into the country. Usually, the ATA-carnet is issued during exhibition. It could be cars, art or motorcycles to name a few. If a Lamborghini is needed to be shipped from Sweden to England for an exhibition, an ATA-carnet would be applicable because it works the same way as a temporary export and re-import would.

The document of ATA-Carnet is applicable across the world. Therefore, one is not required to be a part of the EU to utilize the full advantages of ATA-Carnet. Krona recently had customs work regarding the opera "Carmen" which had been on tour in the United States of America for the opera of Gothenburg. Usually, ATA-Carnet is applicable and used during sailing or transporting while navigating the sea. The document is used in order not to be obligated into customs clearance in every non-EU country entered while performing the transport. However, if the document is not used, a preliminary import is needed during trading in for example the Mediterranean and wanting to anchor in a port in Turkey.

The procedure for ATA-Carnet is to apply at the chamber of commerce, after that, every country the vessel arrives proclaims the document while arriving or departing, in close connection of how a passport is used. The product or cargo is inspected, to inspect if the value or characteristics of the certain cargo has changed. Krona gives an example of what that could be. If the vessel has added or changed its structure while in Turkey, a so-called refinement, there is an obligation to pay VAT and customs on the added value of the vessel. (Krona, 2021).

4.2.4 The role of Export documents

Export documents serves the main purpose of proving which departure location the goods are inherited from as well as where these are bound to be transported. The statistical formality to prove that the cargo or goods with a commodity value has left the country for exportation. In other words, this enables the involved nations to register economic transfers between the two nations for statistical tracking purposes which affect the GDP of each party. (Krona, 2021).

4.3 Transports

4.3.1 Impact variations between transportation modes

At this point, there are differences between the different transport modes that could be applicable. The main reason for that is actually the lack of infrastructure in England. Today, when performing a transport and going through different types of customs, there is no actual customs control, however, a system still exists. The system is called "Pre lodge declaration". Essentially a pre-registration is carried out and a specific number is given to the transporter of the goods or cargo. Once the truck has entered the country which he or she shall deliver the goods, there is no need to stop at any customs, he or she shall only continue with the transport. However, if the truck is stopped by anyone from the customs, the transporter has obligation to show the number that was given from the pre-lodge system.

Once the truck has arrived in England, the transporter must give notification within the first 24 hours that he or she has entered the country. The reason for this is simple, there is an obligation

to set up the “arrived status”. It is from that point and forward, which the customs fees and duty shall be counted.

An example of such, would be if a declaration were performed on the 28th of February and the transporter arrive in England on the 1st of March. Simply explained the custom fees and the course of the whole customs would be applicable on the 1st of March. It has simply been completed when you have entered the country. The reason according to Krona, is that there are no customs stations that are ready.

If goods are shipped by container, presumed by the port of Gothenburg and to the quay where APM Terminals operates, there are already finished systems that apply for third country trades. According to Krona that is the big difference between the different transport modes. A new system is nonetheless under development and would be expected to operate in April. From that point and forward it will be stricter. The transporter shall not be able to only drive into the country and pass through.

However, Krona also mentioned another type of system that has the ability for the transporter to give up certain information about the shipment. This is a relief because the transporter would have time until the next month, on the fourth, to give full information regarding the shipment. This is described as a permit relief that exists as a transporter, it exists no matter if you are in China or in the united states. The impacts of Brexit are affecting the lorries and the transportation via trucks the most. Previously the trucks would be able to transport freely, now having to stop at every control, inspection and custom. (Krona, 2021).

4.4 Cargo, goods & products

4.4.1 Significant changes on the market for KGH and members

According to Krona, the biggest change concerning Brexit is the way that the members that are being influenced, needs to look at it from a completely different perspective and mindset. Pre-Brexit, when exporting for example, transportation could have been carried out easily. There was no need to worry about anything but to continue with the transportation of the goods. Nowadays, that simplicity is gone, the customs procedure exists. Krona describes the situation; England has not been fully prepared concerning the different elements that Brexit brought upon the world. The problems are several, infrastructure as mentioned earlier, border management but also the fee payment. The handling of customs has been carried out poorly, with an older system that has been problematic, causing delay and for the customers it has been difficult to handle.

Pre-Brexit a truck would have had the availability to transport cargo from Gent to England or vice versa, within two or three days. Post-Brexit however, custom clearance is applicable. The transportation of “Last minute” no longer works and that would be one of the key components regarding the difficulties according to Krona. The simple fact that members do not want to accept the difficulties or circumstances that have occurred due to Brexit. Nonetheless, Krona has faith for the future, once the infrastructure will start to provide better routes, it shall be easier. (Krona, 2021).

4.4.2 Impacts on certain goods or products

Brexit implies an impact concerning several different factors, it could be documents needed, flows of cargo, etc. Amongst others, impacts on various goods seems to vary. That is, generally depending on the specific type of products or goods decides whether the type will be imposed

to varying (levels of) differences, or not. Simultaneously, there are types which are not affected, or at least not by noticeable differences whilst comparing pre- respectively post-Brexit.

The impact has entailed least changes within the following main types of cargo: uncontrolled goods, industrial products, and car parts. Also, the occurrence of physical controls or inspections being performed is low, compared to contrary types of goods such as foods (Section below). Still, not much has been changed even with Brexit concerning these types of goods other than customs clearance, export/import documents added as requirements, which practically means such goods being imposed to lesser impacts. Especially due to the fact that they are not inspected as often.

On the contrary, goods such as foods and animal products require (veterinary) certificates and are subject to inspections as per routine standards.

In today's world of shipping, the biggest difference according to Krona is the food supplies. To be able to carry food supplies or livestock/animals a certificate for it shall follow along with a veterinary certificate. Different quality assurances will be carried out as the national food administration controls goods that enter Sweden when transporting for example rice. From now on, the same will be applicable in the UK. Lower requirements are set in the UK for food, so if buying from another EU country, the UK shall be relatively safe, although, if trading with for example USA which in some cases uses chlorine bleaching in the chicken, problems might occur if products like that would enter the country. The EU has strict requirements, rules and criteria regarding the supplies of food or live animals, Sometimes, to the edge of absurdity. Animal husbandry and quality is extremely important to inspect, however it could also be advantageous for the UK to control their own criteria by themselves and not be forced to rule under EU requirements. (Krona, 2021)

The transportation is the biggest difference that will occur. At this point, there are no food controls on the carried goods. However, these controls will be carried out in the future. Krona states that she believes once the controls are up and running, that it will be the biggest change post-Brexit, both as a supply of goods but also affect the market. When asked about what problems that might occur, Krona once again pointed a finger at the infrastructure. In need of a place to receive the lorries and to carry out the inspection of the food, this has not been done before as it per usual has been EU originated. Once the inspections are starting, every single truck is being inspected and controlled. The effects are longer transportation and longer transit times, which later will transform into direct consequences as cooling and refrigeration systems. That will be at a higher cost. Transporting food or animals for a longer period of time, "obviously has an effect on the once being carried", according to Krona.

4.4.3 Medicine

Sweden's pharmaceutical industry is linked to England's. Sweden has even adopted and implemented English regulations concerning medications. Astra Zeneca, which is a pharmaceutical company, uses and runs large scale production facilities in England. The effects on the trades of medicine for other pharmaceutical companies' production facilities would most likely be relocated to other EU nations instead. This could ultimately decrease the general production in England. However, the production would exist nonetheless, but probably at a lower rate. The simple reason is Brexit and the circumstances which arise, making the handling, transports and customs procedures more complicated. That is the case, even though these types of cargoes are generally not very different, in terms of inspections.

As for the monetary aspect of medicine and treatment products, despite the general assumption of increased prices for such products, this does not necessarily have to be the case. Regardless of difficulties considering topic areas such as handling and transports. In the case of relocating

the production to other sites and facilities in other EU countries, the very same production and quality standards would be applied. In turn, this means that there would not be any constraints or obstacles affecting the business or trades due to reliability issues concerning production and quality standards. The general assumption, based on Sweden's earlier decisions regarding other outsourced productions, would be to relocate productions to a country such as Poland for instance. However, the same requirements and working conditions would have to be applicable for such transformations.

The carriage of goods such as medication products and specific pharmaceuticals is what could be referred to as high value and sensitivity types of cargoes. Although this could, in general, include high costs and fees regarding imports and exports of such products, it turns out that is not the case either. These products are customs cleared in accordance with customs tariffs. Moreover, the medicine industry is apparently not necessarily linked to any higher duties and fees. Especially not in this moment, due to the pandemic and the increased needs for medical aids and visors. For instance, the mentioned are duty free products, given that the safety standards are met. Certificates have to be carried out and obtained in order to keep the standard and to be certified. Although, this exceptional rule will most likely be removed once the pandemic is over. Though pharmaceuticals, medication products as well as the business industry of production and sales are rated as high cost and value market areas, in correlation the associated duty and fees for transports of products are however not. (Krona, 2021).

4.5 Trades

4.5.1 Domestic market growth

On a positive note, the availability of letting everything into the country duty-free, for approximately the same amount that is being paid to the EU in membership fees does in fact exist. The downside, however, is the fact that trading abroad will be more expensive. The UK would have to rely more on the domestic market. On the other hand, local entrepreneurship will be appreciated to a larger extent, shopping locally would cycle the cash flow within the national gross domestic product (GDP). In addition, better competitive advantages would arise. (Krona, 2021).

4.5.2 Trades and transports within the EU

Within EU, there is no obligation or need to perform customs procedures, unless the transport route passes through a non-EU country or international waters. An example would be to perform a transportation of cargo via container on a vessel. Assume that the vessel would send the container from the port of Gothenburg to Greece, what would be necessary is the transfer to be able to navigate within international waters. Thus, no need to pay customs, no fee, applicable would be the VAT for the country for shipment. The procedure is closely integrated, like shipping within the own country. (Krona, 2021).

4.5.3 The four liberties

The result of Brexit disables the four inner liberties for the UK and effect the trade to a larger extent. Though it might be a part of another discussion, Krona shares her personal opinion stating that the citizens of the UK who did partake in the Brexit vote did not exactly understand what they voted for or against. However, it is clear that the withdraw from Brexit has created room for disadvantages, as well as for opportunities. The UK will no longer have the right to have capital, people, products and services move freely within the UK. The results are less trading within the country, and they cannot move freely within the EU either. (Krona, 2021).

4.5.4 Excise duty

There will be excise duty and fees for tobacco and alcohol which did not exist, Pre-Brexit. Oil is for example not incorporated into the free trade agreement, the agreement regulates whether or not the product is within EU origin. However, products like motor-oil will still be paid excise tax, even though it actually is in the free trade agreement, the same goes for tobacco and alcohol. (Krona, 2021).

4.5.5 Trades & Volumes

As earlier mentioned, there are various factors which need to be taken into account in the aspect of observing volumes in order to determine effects on trades, which in turn have also proven to be affected by the pandemic.

However, according to Krona the industrial flow of goods and car parts move to a great extent through maritime transportation. The fishing industry is also a large market area in this subject. Krona has seen an increase in the flow that is being transported, however, it is important to note that these volumes were not there before, simply due to the fact that KGH has been implemented due to Brexit. With that being said, KGH do not work with the initial transports, therefore, the increase might not represent the actual increase or decrease of volumes. The return ratio has decreased over the year, due to the fact that companies would rather stock-up with volumes, for safety reasons regarding Brexit and Covid-19. (Krona, 2021).

Gustafsson clarifies that the customer service is under the name of “Gate CFS”. Besides the actual customer service, there is also an industrial flow from two companies called PLC and MIMAB. The two companies are working with loading of paper and timber as certain areas, while APM Terminals return and collect the empty containers to as well as from the yard. Sweden exports a large amount of timber and other products coming from the forest, to for instance the UK. The volume has not been declining and the reason for that according to Gustafsson is the UK’s demand and need for the supplies provided by Sweden. In that sense, Sweden exports more to the UK imported from the same mentioned, therefore is concerned to have a bigger impact of trades. (Gustafsson, 2021).

4.5.6 Trades & Volumes: Analysis

The trades and volumes of Brexit from a business point of view can vary from individual customer perspective. While using the Porter’s five forces to understand the substitute of goods, the difference between the public sector and the private one.

The e-commerce is predicted to reduce from the UK, the reason is the VAT that post-Brexit is bringing upon the UK. Pre-Brexit, shopping from the UK the products value was known, for example a pair of jeans for 200 euros. Although, post-Brexit the price will be 200 euros, however, in addition there will be 20 euros in VAT, possibly even customs that pre-Brexit never even was thought of.

Even though no reports of the actual numbers have been provided, the general assumption of less shopping from the UK is a fact. Paying more for a product, longer transit times as such have high value, and therefore the UK are most likely to lose customers in the European market, however, that would also open up other markets to being able to trade with for example China.

Nonetheless, the Porter’s five forces are applicable to a large extent in these scenarios regarding the trade. The actual branding of a product, if that product branding is strong, there will still be customers. For instance, the brand Louis Vuitton, Ferrari or Lamborghini, as such, has the high brand value and the products are strong on the market. The substitute for those products would be hard or even impossible to find. Therefore, products with a good reputation or has the market

brand will still be shopped from the UK, even post-Brexit. However, normal jeans that pre-Brexit were cheap in the UK, will now from the general assumption, be bought somewhere else because they are just a pair of jeans and now got more expensive.

The aspect of uncertainty, how much is actually paid, would cause the trades to go down while shopping from the UK. VAT, taxes, and custom procedures results in the price increasing of the product, therefore less products will be shopped from the UK by the private sector. (Krona, 2021).

4.5.7 Trade agreements, exceptions & adaptations

Regarding special trade agreements outside of the EU, there are similarities and differences. Sweden has both cooperation and trading agreements regarding for example the fishing industry and free trade agreements, in addition certain agreements of defense also exist. However, if one would compare England and Norway which neither are a part of the EU, Norway still has agreements and are to a certain extent still recognized as an “European country”. Despite the fact that Norway is not actually a member of EU. Although, Norway, England and Switzerland would be considered to be in comparison in terms of trade and agreements. England has a trade agreement with the EU concerning several different topics. Trade of goods and services, digital trade, road transport, and fisheries.

However, the agreement is not close to the same level of economic integration while the UK was a member of the EU. England had to renegotiate when resigning from the EU, a lot of other countries had agreements with the EU, those were not applicable any more for England. Canada also signed the same type of negotiation with Turkey. However, the customs are not touched upon much, fishing industry would instead be a larger part of the agreement. In that sense, the effects of Brexit are not as bad as it could have been.

The trading agreements between the UK and EU are strongly similar with the Northern Ireland Protocol. The UK includes the Northern Ireland. However, despite Brexit the Republic of Ireland is still member of the EU. The agreement of such is influenced by the already existing Swedish-Norwegian border agreement. The customs union is within the EU, therefore, if cargo or goods is transported from example Germany to Northern Ireland, customs and fees of the goods or cargo are not applicable. If GB would ship cargo from the continent of GB to Northern Ireland, the same would apply. Northern Ireland therefore has custom union with GB and the EU.

As of today, while performing transportation from Germany to Northern Ireland, a transit must be applicable in order to transport the cargo through GB without be obligated to pay custom fees. Thus, if cargo is being shipped from England to Northern Ireland, a report is needed to be carried out in order to prove the statistics and guarantee that the goods do not ship to the Republic of Ireland. The procedure is to first and foremost perform such report which is carried with the specific cargo or goods. The report is performed in the same manner that ordinary supplementary declaration is performed to prove the weight, value and quantity a shipment beholds. The report is a proof and much like a ticket for the shipment of cargo to be registered and therefore not obligated to pay fees. The transporter of the shipment might need to remove cargo with a risk of going to the Republic of Ireland. If, by circumstances it would seem obvious that the cargo would have high risk to be transported to the Republic of Ireland, payment of customs would apply.

However, if the goods can be proven to still be within the Northern Ireland, such payment shall be deducted and returned. The companies who perform such transport, has therefore the obligation to perform routes which are across and within the Northern Ireland. The agreement is needed for the trading between the EU and the UK. If the Northern Ireland Protocol did not

exist, the trading would most likely decline, and the Republic of Ireland would not be pleased with the decision of Brexit. (Krona, 2021).

4.6 General realizations

4.6.2 Significant issues from a customs standpoint

Brexit has entailed problematic issues to not only UK and EU member nations, but also to involved companies. The lack of experience from the companies acts as a barrier in the aspect of smooth operations. The companies that are being affected by Brexit are not used to trading with third party countries with customs procedures. The transit times are longer and the inexperience of dealing with customs creates problems during the period. For KGH as a company, one problem is the way that English companies are experienced with the use of incoterms. For instance, DDP refers to the seller of the cargo being liable for the risk of goods/cargo until it has reached the door of the consumer. All costs occurred during those transports are covered by the seller and the customer is responsible customs and import/export contracts of transport as well as un-/loading. This has worked pre-Brexit when there were no obligations to do so.

However, problems post-Brexit have occurred. For instance, a shipper from Germany, cannot pay VAT in England since he or she do not have a British company, therefore the trade terms are not applicable. The results of the affect would be to renegotiate all prices because companies cannot perform DDP as incoterm for example. For KGH, that has been a problem, the lack of experience and inconvenient, despite, KGH are certain that handling will be easier in the future. (Krona, 2021).

4.6.3 The future of UK and Brexit

Regarding the different authorities who would take the most significant hit from Brexit, is hard to allocate. First of all, Brexit is fresh off the bat and all consequences have not seen broad daylight. To see the ones taking the hardest strike can be difficult and only time will tell. However, there are some markets that is presumed to be less beneficial. According to Krona, from her experience and personal thoughts, the whole scene of animal trading are the ones who will suffer the most. The reason is the controls, inspections and all criteria that must be fulfilled due to Brexit.

Aside from the short- and long-term impacts on trades and logistics, there are far more unrelated topic areas which are or will be subjects to the impacts of Brexit. Nevertheless, despite the fact that many of these may not be directly related, these could still be bi-products or consequences of the impacts experienced within the main topic area. As for this consideration, such consequences could arise in various aspects. For instance, considering the apparent risk of Scotland actually resigning from its UK-membership could be something to expect, Krona suggests.

5. DISCUSSION

5.1 Discussion of results

Brexit is at this moment in full force, although, the full effects of Brexit has not been introduced to the world of trading. Brexit is new and for every day that passes by, the private, as well as the open sector learns something new. The general understanding and the effects of what Brexit actually represents, are far away from the actual results that will be given in a few years once all has settled in and adapted to the situation. Although, Brexit create both opportunities and deficits for what concerns the trading between UK and Sweden but also for the countries. The general problems with Brexit are not only the withdrawal by its own but also the different aspects that come with the withdrawal from being a member of the EU.

First of all, the different countries, customers, and companies have not been in a situation like this ever before. The results are inexperience which later transforms into different segments of problems. Companies are not used to the customers handling, the longer transit times and the extra fees that are needed to be paid in order to perform a transport. The infrastructure of the UK creates barriers, the ports are privately owned and that will cause differentials in the way of trading and handling cargo. There is no need any more to follow the European regulations, all ports have their own chance to adapt to the style of trading they would like to perform. The general aspects of Brexit are the lack of experience, which in order will cost money, energy and will be time consuming.

The actual volumes of trades have not seen a decline according to the companies interviewed, however, the volumes of these two companies do not cover the full aspect of general trades between Sweden and the UK. The trades will be harder since more documents are needed, the transit times are longer, handling will cost more. In addition, it will be more based around security of the cargo that enters the country. Thus, Brexit also opens the door for closer entrepreneurship and allies across different countries. Although, the trades have not actually been decreasing, or at least not to the extent of what KGH could confirm. The companies will still need materials, no matter the costs. Therefore, it would be safe to assume that Sweden still would send timber as exports and import Triumph motorcycles for example. The whole scenario of trading is allocated within the supply and demand. If the demand still is eager for the supplies that are being provided, the trading shall not decline. Worth mentioning however, is that the actual impact of Brexit is impossible to predict, due to the fact that the world has not yet seen them. The trades are predicted by Krona, to roughly be the same post-Brexit as they have been before. Nonetheless, those are predictions, and the actual numbers are not possible yet to analyze.

However, since the research is based upon the main purpose of researching what could happen to Brexit regarding the trading between the UK and Sweden. Brexit is in full force, however, at the same time that the world is undergoing a crisis as the pandemic and general circumstances of Covid-19. The trading and the world economy went through, and still find itself in uncertainty. The private sector does not shop as they used to, things are closed, people do not travel. With that being said, the actual effects of trading could be striking each other out. The general effects and the impacts of the trading due to Brexit would have been much easier to allocate if it were not for the ongoing pandemic. APM terminals broke personal records under the pandemic, how many containers that could be unloaded and loaded from a vessel in 24 hours. APM Terminals never had issues with the pandemic because they were in a market where customers were in need of their supplies and services. APM could deliver and meet the demand, while other shipping companies went on their bare knees in order to survive. The same goes for Brexit, some companies will not even see the difference, it will not affect them because they

might not even handle the cargo from England for example. On the other hand, other companies who are in the market for trades with the UK will be affected to a great extent.

To understand the trading and the impacts as such, the Porters five forces is easy way to estimate and understand the trades. Referring to 4.5.6 in the result, the substitute and market branding of products have another major role on the impacts of Brexit. While the world UK and Sweden trades still will happen because of the demand for certain services or products, the private sector is most likely going to look more different. The substitute of products will be easier, if however, the market branding is not to strong. The estimation is that private customers will tend to move away from shopping from the UK, due to the longer transit times and extra costs that follows along. However, if the market brand is strong enough, customers will still buy the product if substitute is harder or even impossible to find.

The implementation of different trading agreements is yet another factor which will result in easier handling. To have different types of agreements settles closer collaborations and an increased certainty of trading. Both parts of the contract or agreement will find pros and could therefore establish a closer connection, if no trading agreements would exist, trades would decline in the same manner. The Northern Ireland protocol enables the trading and implementation from EU to still be able to trade without new infrastructure, cameras, border controls or to take any other hits. Without agreements like this, the UK would have parted further away from the EU. While the UK does not apply under the regulations of the EU, an extent of agreements still applies.

APM Terminals have stated that as a company, they have been well prepared for Brexit, the work has been carried out smoothly and nothing major will change regarding their handling due to Brexit. However, both APM terminals and KGH are under management of the world leading shipping company Maersk. KGH handles a lot of the customs, essentially acting as England. If APM and KGH were not merged together via Maersk, risks are that the handling of Brexit would not nearly been as easy for APM as a company. More resources would have been needed perhaps more time consuming for APM. Therefore, the effects and impacts of Brexit might be in the shadows of the services KGH provides. The general understanding is that Brexit will affect companies, countries and the private sector in different ways. Some ports, unlike Gothenburg where APM operates, would take hits, having to adapt the port for more customs in order to still be able to trade.

Lastly, Brexit does not only affect the general trading as of products going from Sweden to the UK as export, nor the other way around as imports. The general impacts of Brexit exceed those trades. The four inner markets within the EU are strongly connected for what the EU stands for and in order want to accomplish. Thus, the UK might be able to let everything in duty free for the same amount they pay the EU in membership, other factors play a role. There is no longer the possibility for capital or people within the EU, or outside to just travel to Sweden or to the UK to work. The process will be longer and more expensive.

The results are that less people might attend to school in the UK from Sweden, due to the fact that they are no longer part of the EU. Less immigrants and travelers due to the difficulties and extra costs, will result in less consumption and trades. The UK will have to rely on closer collaboration or even create new allies abroad, Sweden might lose customers to other countries who are already outside of the EU. However, the EU does not only act as an agreement for trading, but it also has regulations, laws, protection if something would happen. The Brexit in general will result in less money spent for the UK, although a lot of pros are also blown away in the wind by leaving the EU. Nonetheless, only time will tell what the real major effects of Brexit will be. Until then, Swexit hopefully will not occur.

5.2 Discussion of method

As per the earlier presented choice of method and qualitative data collecting approach, several attempts have been made in order to conduct interviews as well as to gather additional information from other companies serving the logistics branch. Since, analyzing data collected from various supply chain levels and industry branches could have resulted in not only a broader understanding of the market areas in accordance with Brexit, but it could also have resulted in a clearer perception and knowledge of the topic area.

However, the currently on-going Covid-19 pandemic and the circumstantial constraints caused by it made conducting interviews in person impossible. Not to mention making it difficult to initiate and interact with relevant sources and networks directly. Therefore, all interviews and supervision hearings have been carried out through digital online meetings. As derivatives of having online interviews, there has been both advantageous and disadvantageous forms side-effects on retrieving information. For instance, interview participants have instead had improved chances and opportunities to partake due to the time saved thanks to online meetings. On the contrary, more individuals and companies have declined participating, causing the overall experience of making contacts to be far more complicated than in other cases. Due to the fact the pandemic has as earlier mentioned caused a global stir for companies both economically as well as resource wise, which in turn reduces and evens out the mentioned advantage.

To be specific, resource limitations and financial loss have been caused by increased numbers of employees on sick leave or working from home in addition to the correlated and coherently fluctuating stock market. Naturally, the measures taken as well as the efforts made by the mentioned parties are understandable since they are currently situated in positions of minimal to none wiggle room. In turn, leaving similarly restricted levels of ability to temporarily prioritize anything else than main activities and operations. Hence, the negatively impacted possibilities of not only being able to reach, but also include additional companies, actors and market areas in the scope of this study for the general research purpose.

Nevertheless, the main focus was readjusted and brought back to its main course and adaptations were made in order to conduct the research regardless of the constraints without compromising its outcome and main purpose. In order to make the most out of what was at hand, considering the fact that the chosen method was a in the form of qualitative research turned out be an advantage. As KGH and Krona's profession is based on managing cross-border issues on a daily basis, their expertise within the topic area came in handy, making them the main source of the study. Especially, considering that the research questions could not only be answered fully, but also the fact that additional crucial information of importance was retrieved and added a deepened layer to the research. Furthermore, this factor compensated for the lack of other and additional sources, from both a qualitatively and quantitatively satisfactory perspective.

In correlation to KGH, APM terminals are also operated and owned under Maersk. From there on, results could be found on the differentiating factors between two companies owned by Maersk. Additionally, while collecting information about the Northern Ireland protocol, James Howard was contacted and asked to partake in an interview to share information about the situation from a civilian's perception of the impacts of Brexit.

5.2.1 Reliability and validity

The reliability investigates whether or not the research, study and its authenticity might be reliable in order to answer the research questions in a legitimate manner as well as finding the reasonably most relevant factors in effect. Not to mention determining whether the method used finally has proven to be a safe approach in order to retrieve reliable data after all, or not.

The reliability aspect has been taken into account while conducting the research. For example, all interviews were recorded and transcribed in order to understand and get the right perception of what has been told. If any problems occurred, there was a possibility to backtrack and ask the same question via mail to the person that have been interviewed. This happened a few times under the sequence and period during the study.

The validity was also extremely important during the study. Since the study was performed with only three interviews, the validity of the carried a heavier burden. The study could have been performed while observing a quantity, a survey could be sent out in order to see how 100 people would be affected concerned Brexit. However, this would not be relevant because the aspect of the actual impacts of trades and the actual differentials and impacts of leaving the EU would not have been discussed. Meaning the validity and reliability would not been touched upon. Therefore, the interviewees were background checked and picked the best option for the job with the interview with KGH. The results were analysed and there was a lot of information. The results are answering the questions and are confirmed within the aspects of reliability and validity.

6. CONCLUSION

As of today, the general circumstances and impacts of Brexit are to a great extent not fully recognized in the world of trades and logistics. Although, the information that has been provided and the actual facts of agreements, documents, and general impacts due to Brexit itself, has created both pros and cons for the actors and authorities involved. The trades between the UK and Sweden will most likely be different, however the trades are not necessarily declining in volume. Although simultaneously the UK would still need the industries which Sweden provides, for example timber. The UK is not only creating a barrier for trades within the EU, but also lose a lot of other pros which are enabled while being a part of the EU. Brexit will and has resulted in increased costs, longer transit times and more personnel is required in order to deliver the demanded workforce. The consequences would entail less trading between the countries, in particular within the private sector. In addition to that, as impacts have proven to imply varying effects and changes on specific transport modes as well as cargo types, road transports. The biggest changes concerning transportation modes refers to trucks, especially if transporting foods, livestock and animal products.

The aim of the study was to analyze and understand the impacts of Brexit on the trades, concerning the current state of it as well as actually has happened but also what could occur in the future. The perception of understanding the impacts and effects of Brexit both for the trades and logistics for the countries but also for the companies and private sector.

6.1 Recommendations for further research

For further research, the correlation between the actual volumes of Post-Brexit and the impacts of trading due to Covid-19 could generate interesting information. As the study mentions the difference and impacts which could occur due to the relation, a study which analyses the data of the specific variables of such would be considered interesting.

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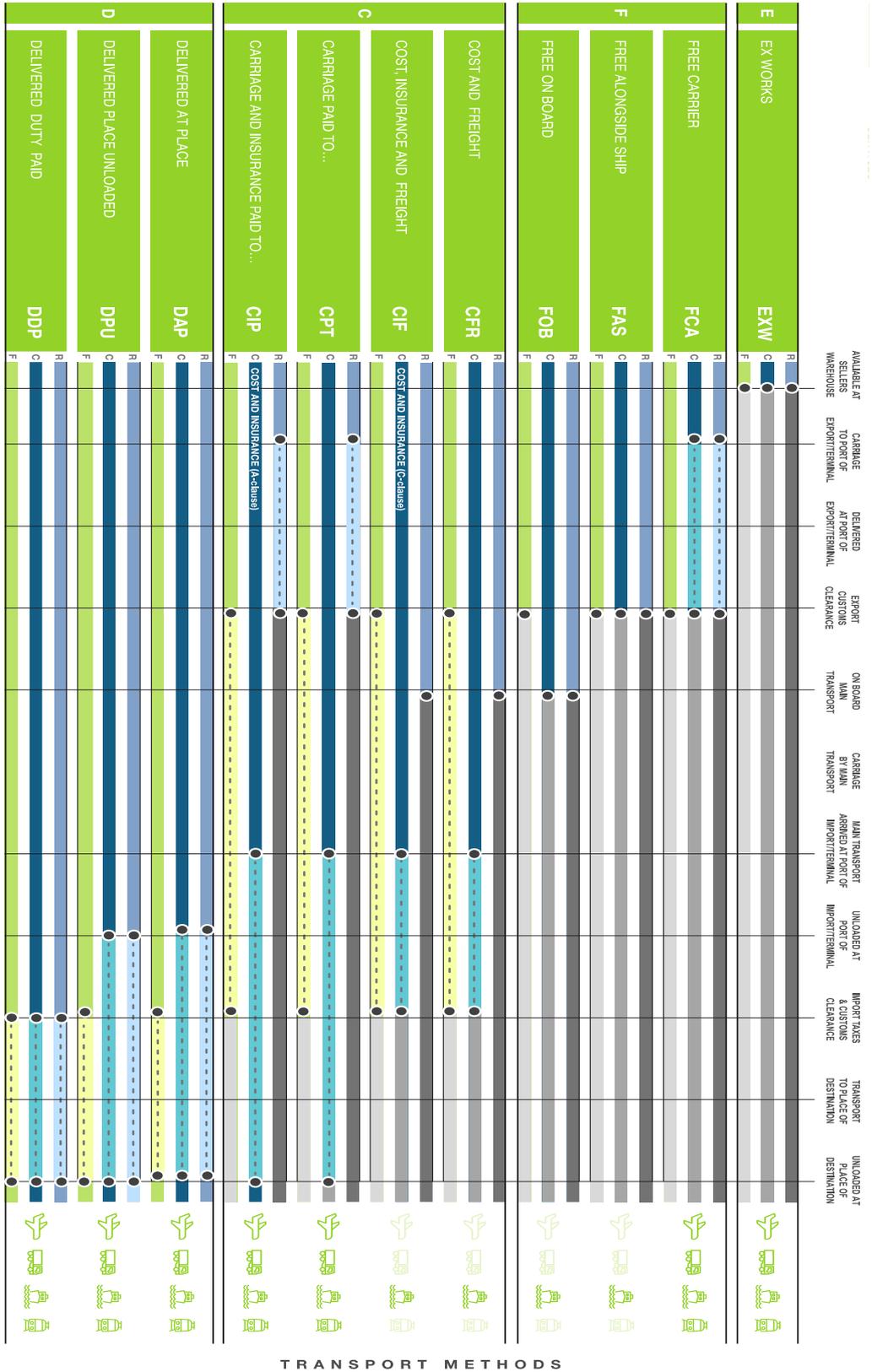
APPENDICES

Attachment 1 - KGH INCOTERMS CHART (1 Page)

Note: This illustration gives an overview of where the transition-points shift from Seller to Buyer. The actual place of this transition point is determined by the place that seller and buyer agrees on. In order to understand the details in this for each delivery term, we recommend that you read the Incoterms 2020 guidance book.

SELLERS OBLIGATIONS (Risk/R, Cost/C)
BY AGREEMENT (Risk/R, Cost/C)
BUYERS OBLIGATIONS (Risk/R, Cost/C)
TRANSITION POINT - SELLER - BUYER

The marks above indicate where transition from Seller to Buyer may occur. There are 2 marks: the transition may be spontaneous in between the two points - all depending on the place Seller and Buyer has agreed on.



TRANSPORT METHODS

Attachment 2 - KGH IMPORT DOCUMENT EXAMPLE (3 PAGES)

| DELIVERY | | DELIVERYTERMS | |
|------------------|--|---------------|--|
| Ro-Ro ABD 205 | | CIF | |

| TOTAL PACKAGES | HS CODE | ITEMS | WEIGHT | TOTAL PRICE |
|----------------|------------|------------|--------|-------------|
| 1 | 2816100000 | Barcroft | 3501 | 5802 |
| 2 | 8708109090 | Pipe | 31 | 121 |
| 7 | 8708109090 | Inlet assy | 351 | 1514 |

Total Price GBP **7437**

Country of origin:

1: DE
2: CN
3: SE

Trader Input Plain Paper C88 1 IMD EPU 120 ENO 601082P DOE 08/03/2021

2 COMPANY A 3 1/2
 5 3 6 10 7 14645611
 15a US 17a 18
 8 COMPANY B GB781499 XXXXXX 21 ABD205 CN
 22 GBP 7437.00
 25 6 26 3
 14 30 GBFXT
 ER 29

31 BARCROFT PM=2816100000 PN=10 PC= 32 1 33 2816100000
 CT 34a DE 35 36 100
 37 4000000 38 3501.000 39
 40 Z 380 2816100000
 41 42 5802.00 43
 45 B 0.00
 46

44 Additional Information Document/Certificate/Authorisation 9DCR - 1GB781499X
 XXXX-14645611 9MCR - NONE

47A B C D E 48 A9091751 49
 B00 S G Box-B

Input By KGH

Duty Total: 65.40 ADD Total : 0
 VAT Total : 1586.26 Other Total: 0

54 Place and Date 08/03/2021

Invoice Exchange Rate - 1.00000000

Signature and name of
 declarant/representative
 ULRIKA KRONA

3

EPU 120 ENO 601082P DOE 08/03/2021

31 PIPEPM=8708109090 PN=10 PC=CT

32 2 33 8708109090

34a CN 35 36 100

37 4000000 38 31.000 39

40 Z 325 8708109090

44

41 42 121.00 43

121.00 43

45 B 0.00

46

31 INLET ASSYPM=8708109090 PN=10 PC=CT

32 3 33 8708109090

34a SE 35 36 100

37 4000000 38 351.000 39

40 Z 380 8708109090

44

41 42 1514.00 43

1514.00 43

45 B 0.00

46

47A
A00
B00

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C

D

E 47A
F B00
G A00

B

C

D

E

S

F

G

F

Attachment 3 - KGH EXPORT DOCUMENT EXAMPLE (3 Pages)

INVOICE

Logotypnamn

INVOICE
 1464561

 Consignor C
 [Redacted]
 [Redacted]

 Consignee D
 [Redacted]

| DELIVERY | DELIVERYTERMS |
|------------------|---------------|
| Ro-Ro ABD 205 | CIF |

| TOTAL PACKAGES | HS CODE | ITEMS | WEIGHT | TOTAL PRICE |
|----------------|------------|------------|--------|-------------|
| 1 | 2816100000 | Barcroft | 3501 | 5802 |
| 2 | 8708109090 | Pipe | 31 | 121 |
| 7 | 8708109090 | Inlet assy | 351 | 1514 |

Total Price GBP

| |
|-------------|
| 7437 |
|-------------|

Country of origin:

- 1: DE
- 2: CN
- 3: SE

| UNITED KINGDOM - EXP-SAD/SEC | | | | 1 DECLARATION TYPE EX A Other SC(532) | | A OFFICE OF DISPATCH/EXPORT & MRN GB000040 21GB03X34719691010 | |
|--|---|------------|--|---|--|--|---|
| Copy for the consignor/exporter | 3 2 Container/Exporter No. GB12345678000 | | 3 Forms 001 2 | | 4 Loading lists | |  |
| | 8 Consignee No. SE123456789 | | 5 Items 3 | | 6 Total Packages 10 | | |
| | 14 Declarant/Representative K&H Customs L3 9QJ GB | | Transport charges method of payment(x29) | | 15 C. disp/exp Code a GB | 17 Country destn. Code a SE | |
| | 18 Identity and nationality of means of transport at departure | | 19 Ctr | | 20 Delivery Terms | | Count(ites) of routing codes(S13) |
| | 21 Identity and nationality of means of transport crossing border ABD205 GB | | 22 Currency and total amount invoiced GBP 7437.00 | | 23 Exchange rate 1 | 24 Nature of transaction | |
| | 25 Mode of transport B at the border | | 26 Inland mode of transport | | 29 Office of exit GBDOV | | 30 Location of goods GBDOV |
| | 32 Item No | | 33 Commodity Code | | 34 Country origin Code a b | | 35 Gross mass(kg) |
| | 37 PROCEDURE | | 38 Net mass(kg) | | 40 Summary declaration/Previous document | | 41 Supplementary units |
| | 44 Additional information/ Documents produced/ Certificates and authorisation s 9DCR - 1GB506417563000-14645611; | | 46 Statistical value | | 48 Deferred payment | | 49 Identification of warehouse |
| | 47 calculation of taxes | | 48 Deferred payment | | 49 Identification of warehouse | | B ACCOUNTING DETAILS |
| 50 Principal No | | Signature: | | 54 Place and date: Signature and name of declarant/representative DECLARED ELECTRONICALLY TO UK CUSTOMS 120 - A00640R - 08/03/2021 ULRIKA KRONA | | Stamp: | |
| CONTROL BY OFFICE OF EXIT(K) Date of arrival: Examination of seals: Remarks: | | Stamp: | | Stamp: | | Stamp: | |
| CONTROL BY OFFICE OF DISPATCH/EXPORT(E) Result: Seals affixed: Number: identity: Time limit (date): Signature | | Stamp: | | Stamp: | | Stamp: | |

UNITED KINGDOM

EXP-SAD/SEC - LIST OF ITEMS

A OFFICE OF DISPATCH/EXPORT & MRN

GB000040 21GB03X34719691010

Forms(3)
2 2



| 32 Item No | Number and kind of packages, marks and number of packages(31/1) | Description of goods(31/2) | | | |
|---|---|---|-----------------------|-------------------|--------------------|
| Consignor/Exporter(2) | | Consignee(8) | | | |
| Identity of means of transport at departure(18) | | Procedure(37) | | | |
| Reference numbers(7) | | Summary declaration/Previous document(40) | | | |
| Produced documents / certificates(44/1) | | Container numbers(31/3) | | | Seal Number(528) |
| Special mentions(44/2) | | Commodity Code(39) | | | |
| UNDO(44/4) | Transport charges method of payment code(829) | Country origin Code(34) | C. disp/exp Code(15) | C. Dest. (17) | Gross mass(kg)(35) |
| Supplementary units(41) | | Declaration type(1) | Statistical value(48) | Third Units(44/3) | Net mass(kg)(36) |
| 1 | 10 CT 28161000 | BARCROFT | | | |
| | | 1000001 | | | |
| | | Z 380 28161000 | | | |
| | | 28161000 | | | |
| | | | | | 3501.000 |
| | | | 5802.00 | | 3501.000 |
| 2 | 10 CT 87081090 | PIPE | | | |
| | | 1000001 | | | |
| | | Z 380 87081090 | | | |
| | | 87081090 | | | |
| | | | | | 31.000 |
| | | | 121.00 | | 31.000 |
| 3 | 10 CT 87081090 | INLET ASSY | | | |
| | | 1000001 | | | |
| | | Z 380 87081090 | | | |
| | | 87081090 | | | |
| | | | | | 351.000 |
| | | | 1514.00 | | 351.000 |

Attachment 4 - List of questions asked in interview(s) (1 Page)

1. Background of you and your company?
2. The impact of Brexit on the company?
3. What is the perspective of Brexit from your own profession?
4. Have Brexit impacted your work?
5. Brexit before and after?
6. What documents are needed in Pre-Brexit in comparison with Post-Brexit?
7. How does the normal procedure within EU compare to the procedure outside of EU?
8. What are the certain roles of documents needed within and outside of EU?
9. What documents are needed after Brexit?
10. Is there any specific product that has changed a lot / not as much?
11. What procedures did the membership of EU enable for easier handling?
12. Is there any pros and cons of certain transport modes?
13. Is Brexit beneficial for anyone?
14. Are there many documents needed in order to perform transportation within the EU?
15. After Brexit?
16. What is the role of export declaration?
17. Are there any special agreements?
18. What are the general differences with Brexit?
19. Volumes, decline or increase?
20. What is the assumption of the volumes?
21. Is there a difference between the trades regarding the private consumer and companies?
22. Easiest handling post-Brexit, cargo, product, industry?
23. Is there a larger exposure or difference in correlation to what supply of food which is concerned?
24. Biggest change for Brexit regarding the four inner markets?
25. How is excise duty handled?
26. Special agreements made, why?
27. Biggest problems occurred due to Brexit, company perspective as well as trade perspective?
28. How is the medicine industry affected?
29. Expensive to adjust to Brexit?
30. Brexit in the future, what could happen and what are the general concerns regarding the trade between UK and Sweden?

Note: Due to the fact that the interview has been conducted in the form of a semi-structured questioning, the results presented in the study also include data which derives from follow-up questions for the answers to the listed questions above. Such additional questions or discussion have not been included in this list.

DEPARTMENT OF MECHANICS AND MARITIME SCIENCES
CHALMERS UNIVERSITY OF TECHNOLOGY

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www.chalmers.se



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