

# The VAT Help Line Ltd's

## Top 12

### VAT / Brexit Talking Points



#### Brexit

There are wide-ranging VAT implications including questions such as:

- Will the rate of VAT go up or down on certain items?
- If a "No Deal" scenario is reached, what are the VAT implications?



#### Postponed VAT accounting

With effect from 1st January 2021, this is to be introduced for the importation of goods from both EU and Non-EU suppliers.

We are aware of the likely changes that will be necessary - please contact us to discuss.



#### Triangulation issues

This involves supplies made between 3 member states and the simplification measures which have been introduced.

As from 1st January 2021, this measure will be removed in the UK. Where this is likely to affect your supply chain, please get in touch.



#### Export and Import Issues

We have experience in dealing with the issues surrounding the importation / exportation of goods from outside the EU and dealing with the authorities in terms of import certificates on behalf of clients. This will be an issue from 1st January 2021 with respect to the import / export of any goods outwith the UK.



#### UK Registration

This topic is likely to be asked more and more e.g. do I need a UK VAT registration in order to sell goods in the UK? We have experience in dealing with the Overseas Trader's Unit within HMRC (NETPU).



#### Distance Selling

Where UK businesses currently take advantage of the Distance Selling thresholds when selling goods to other EU members' consumers who cannot recover the VAT, this is to go with effect from 1st January 2021. This will apply to sales of goods over the internet.

Get in touch if you are one such business to see if there are things that may be done.



### Recovery of Overseas VAT

In light of Brexit looming, we have submitted a number of claims to HMRC for VAT incurred overseas. The rules are complex, and the forms required are lengthy, in order to successfully lodge a claim. We have been successful in achieving overseas VAT repayments on behalf of clients. Going forward, it will not be so simple.



### Abolition of VAT Retail Scheme

The UK Government has announced that VAT free shopping for international visitors will end on 31/12/20. Presently, international visitors to the UK can obtain a refund of UK VAT on certain goods that they buy in the UK. This position is to change.



### HMRC Assessments

HMRC assessments can be found to be incorrect or based on factually incorrect information. A review by us is often worthwhile, as we can look to understand the basis on which HMRC are acting and challenge HMRC using the correct channels. This can result in the VAT amount and any interest / penalties being reduced, in some cases to nil.



### Amazon Trader Issues

This VAT issue has arisen more and more in recent times. In light of the new rules introduced by HMRC in terms of the 'Fulfillment House Due Diligence Scheme', the abuse of VAT rules by online traders based outside the EU is looking to be curtailed. We can advise on these issues where needed.



### VAT MOSS

This is a way of paying VAT on supplies of certain digital services if, for example, you are a UK business who makes supplies to consumers in other EU member states. From 1st January 2021, you may be able to register in a different member state to avail yourself of the advantages that maybe achieved.



### Difficulty in paying HMRC

Where assessments are correctly raised, we have acted on behalf of clients looking to agree a 'Time to Pay' arrangement, where the client would otherwise have found it impossible to pay the VAT and/or interest charges to HMRC.

**For further information please contact:**

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