



New VAT registration mandatory for goods \leq £135 to UK

In a few minutes you will be ready



VAT registration at HMRC for all parcels ≤£135

1

If the UK leaves the EU without an agreement, the UK government will introduce postponed accounting for import VAT on goods brought into the UK

2

Overseas businesses will charge VAT at the point of purchase and will be expected to register with HMRC (UK Customs) for VAT due

3

On registration, businesses will be provided with a Unique Identifier (SPRN number) which will accompany the parcels they send in to the UK

4

Find out more information [on the UK Government website](#) and in this manual on how DPD will work with this registration

Options for you as our client

What to choose if you send individual shipments to UK with DPD NL



Are you a business exporting goods ≤ £135 to UK?

As a sender DPD offers INCO term DAP as transport condition and uses the Billing term DP (Duties & Taxes Paid – sender pays)

Sender pays VAT directly to HMRC (UK Customs)

Are you a business exporting goods > £135 to UK?

As a sender you can choose for DAP as transport condition and Billing term DP (Duties & Taxes Paid – sender pays) or NP (Duties & Taxes Not Paid – receiver pays)

DAP DP

- no additional transit time
- sender pays VAT & Duties via DPD NL to HMRC on separate invoice
- no extra effort for your recipient

DAP NP

- recipient pays VAT & Duties to HMRC
- additional surcharge recipients (£5)

Are you a consumer exporting goods to UK?

As a consumer DPD offers you DAP as transport condition

You can send parcels through [pakkettenversturen.nl](https://www.pakkettenversturen.nl)

For now no additional ruling from UK government on registration for export

New VAT registration mandatory

In a few minutes you will be ready for export to UK



New registration in the future mandatory for business senders

- UK government wants you **to register before Brexit**
- VAT registration in the future mandatory for **exporting goods ≤ £135 to UK** buyers
- Periodic payment of VAT and Duties directly to HMRC (UK Customs)
- Receive your VAT **registration instantly**
- Registration in three simple steps will take you **< 5 minutes**

What do you need for registration?

- Your **business contact details** - contact name, address, telephone number and email address for you or your business
- Details of your **business accounting** periods
- To register you need a **Government Gateway user ID** and password. If you do not have a user ID, **you can create one when you register**

Ready in 3 simple steps

1

Get your UK Government gateway user ID at [UK Government](#)

2

Continue to register for VAT and choose your accounting period

3

Share registration with [DPD NL](#) by e-mail and start

1

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GOV.UK

BETA This is a new service – your [feedback](#) will help us to improve it

English | [Cymraeg](#)

Sign in using Government Gateway

Government Gateway user ID
This could be up to 12 characters.

Password

[Sign in](#)

[Create sign in details](#)

Start by creating your UK Government Gateway User ID, click on 'Create sign in details'

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Back English | [Cymraeg](#)

Enter the code

We have sent a code to [name@business.nl](#)

Code
For example, CF-DNCLRK

CF

[I have not got the email](#)

[Confirm](#)

[Get help with this page](#)

Confirm your sign in by validation code you receive by e-mail

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BETA This is a new service – your [feedback](#) will help us to improve it

English | [Cymraeg](#) Sign out

Your Government Gateway user ID is:

65 06 34 75 23 81

We have sent it to [name@business.nl](#)

You will need this user ID and your password every time you sign in to Government Gateway.

[Continue](#)

[Get help with this page](#)

After setting your password and recovery word you receive your Government Gateway user ID and continue for your VAT registration

1

Get your UK Government gateway user ID at [UK Government](#)

2

Continue to register for VAT and choose your accounting period

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Share registration with [DPD NL](#) by e-mail and start



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Choose the type of account you need

Individual
Includes personal tax account, tax credits, Self Assessment and Child Benefit

Organisation
Includes limited companies, partnerships and charities

Agent
Includes accountants acting on behalf of clients, payroll bureau and bookkeepers

[Continue](#)

GOV.UK
Register for import VAT on parcels you sell to UK buyers
Sign out

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Choose when to make your first payment for import VAT on parcels

Before 1 August 2019, for parcels sent between 29 March and 30 June 2019

Before 1 September 2019, for parcels sent between 29 March and 31 July 2019

Before 1 October 2019, for parcels sent between 29 March and 31 August 2019

[Continue](#)

GOV.UK
Register for import VAT on parcels you sell to UK buyers
Sign out

BETA This is a new service - your feedback will help us to improve it.

Example DPD is registered for import VAT on parcels

Your import VAT on parcels reference is [REDACTED]

If you need this reference later, you can get it any time by signing in to this service.

We have sent you an email to confirm you have registered for the service.

What to do next

- Put the reference [REDACTED] on the paperwork for all parcels with a value of £135 or less that you sell to UK buyers from 29 March 2019.
- Keep a record of:
 - parcels with a value of £135 or less that you sell to UK buyers that don't contain alcohol or tobacco,
 - the value of the parcels including shipping costs and insurance,
 - the import VAT you need to pay on the parcels.
- Report and pay your import VAT on parcels - check when you need to pay import VAT on parcels in your account.

[Continue to your import VAT on parcels account](#)

As a B2X sender you register as an organization, you need your business contacts, legal name business and who to contact about VAT on parcels

Choose your accounting period, you will receive an invoice or payment request from HMRC (UK customs).

You are registered for VAT on parcels, you can now export your goods, value \leq £135 and will receive a confirmation e-mail

1

Get your UK Government gateway user ID at [UK Government](#)

2

Continue to register for VAT and choose your accounting period

3

Share registration with [DPD NL](#) by e-mail and start

Share your registration with DPD NL by email

Send an email:

To: vatregistration@dpd.nl
Subject: VAT Registration - UK Export

Share the following information with us:

1. The name of your Business
2. Your EORI number
3. Your SPRN (Small Parcel Reference Number) as just received by HMRC

With your VAT registration DPD NL can secure the lead times as soon as registration is mandatory. This way the UK Customs will not have to hold your parcel awaiting VAT payment.

