

New VAT registration mandatory for goods ≤£135 to UK

In a few minutes you will be ready





VAT registration at HMRC for all parcels ≤£135

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

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

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

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

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 <u>to register</u>
 <u>before Brexit</u>
- 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



Get your UK Government gateway user ID at <u>UK</u> <u>Government</u>



Continue to register for VAT and choose your accounting period



Share registration with <u>DPD</u> <u>NL</u> by e-mail and start



1

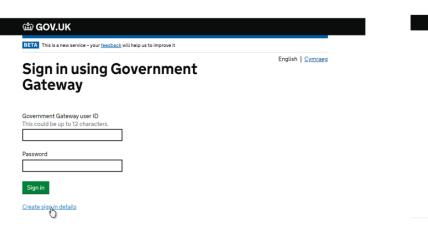
Get your UK Government gateway user ID at <u>UK</u> <u>Government</u>



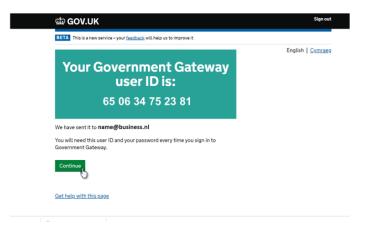
Continue to register for VAT and choose your accounting period



Share registration with <u>DPD</u> <u>NL</u> by e-mail and start







Start by creating your UK Government Gateway User ID, click on 'Create sign in details' Confirm your sign in by validation code you receive by e-mail

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



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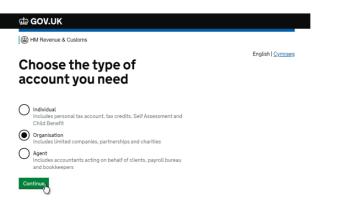
Get your UK Government gateway user ID at <u>UK</u> <u>Government</u>



Continue to register for VAT and choose your accounting period



Share registration with <u>DPD</u> <u>NL</u> by e-mail and start







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 ≤£135 and will receive a confirmation e-mail







Continue to register for VAT and choose your accounting period



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.

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