



Our specialist team provide VAT and Duty services that help clients achieve their business goals. We ensure that, as exporters, you make the most of your market opportunities and keep safe from the challenging obligations you will face overseas.

We have significant experience in advising on export and import issues, which are likely to be of particular interest to businesses given recent issues such as changes in VAT rules in the EU and the uncertainty of tariffs globally.

We are members of Kreston Global, one of the largest worldwide networks of accountants and business advisers which ensures that our firm has a truly global reach.

How we can help

Our experienced team of VAT and Duty specialists are able to provide clear advice and solutions for the potential VAT and Duty implications of exporting and importing. These have increased significantly in recent years due to rising and fluctuating duty tariffs are of course more generally since the UK left the EU.

In addition, rules continue to change in regions, such as in the EU, where, since 2021 rules in relation to sales of imported goods to private customers (i.e. B2C) draw a distinction between import consignments under and over €150. There are simplifications and easements to understand too, which in the EU's case saw the introduction of an Import-One-Stop-Shop mechanism to account for VAT on certain imports as well as a One-Stop-Shop for goods warehoused/located within the EU when sold to varying countries across the EU.

While most of these changes are not new, they continue to present challenges for businesses to navigate. It is very important that they are clearly understood if unexpected duty and VAT costs are to be avoided following import, as well as penalties for errors or for the late notification of liabilities. It is also worth noting that nothing stands still and there are more recent and continuing reforms of rules to get to grips with, such as systems moving toward destination based taxation, or changes that simplify known issues within systems. All of these rules and changes inevitably lead to confusion and that is where we and our global associates come in.

We can help you to take the appropriate steps to ensure your business is not disadvantaged by customs clearance

disruptions, inadequate VAT and Duty compliance planning or possibly even paying more taxes than you or your customers need to.

We pride ourselves on helping clients navigate the VAT and Duty export/import regimes with effective practical advice, tailored to your business' needs.

We also have an excellent global network of specialists we can call upon for assistance, who also can provide you with the necessary advisory and compliance services you may encounter no matter the country abroad.

Our services

Whether you are a business to business (B2B) or business to consumer (B2C) exporter of goods, we can advise on the following, allowing you to make confident decisions about the future:

- Overseas VAT registration obligations and structures that can be put in place to minimise such obligations. Where appropriate, Kreston Reeves and our Kreston Global associates can process overseas VAT/EORI registrations and undertake the associated filings on behalf of your business.
- EU compliance requirements such as Import One Stop Shop ("IOSS") and One Stop Shop ("OSS") including reviewing whether these are appropriate schemes for your business.

- Working with our Kreston Global associates, we can implement and undertake ongoing compliance requirements on behalf of your business in this regard.
- The legal requirements for acting as importer of record for goods into the EU, and possible structures that can be utilised, potentially including the need to set up an establishment in the EU and the direct tax implications.
- Clarification in respect of the VAT position in Northern Ireland under the Windsor agreement.
- Review and advise on the appropriate Incoterms being used for the export of goods and how these impact you and your customers' VAT and Duty obligations.
- Duty issues, identifying where a double-Duty issue exists and relief schemes such as Inward and Outward Processing, Returned Goods relief, Temporary Admission relief or the use of customs warehousing.
- The use of Duty Deferment Accounts and Postponed VAT Accounting.
- Commodity code classification to identify any lower duty rate applicable to your goods, as well as assisting with any dispute with customs authorities.
- The rules of 'origin' of goods, which are very important given increased uncertainty over tariffs, and whether a preferential rate can be utilised.
- Develop an import/export instruction template for clearance purposes to ensure the goods are exported correctly, commodity code/CIF value, origin status of goods.
- Develop a policy for retention of export evidence for an HMRC VAT and Duty audit.

Our team of specialist tax advisers



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