

## **Exporting Goods to Countries Outside of the UK (For VAT Purposes)**

These can be zero rated either by being classed as 'Direct Exports' or 'Indirect Exports' providing the conditions of each are met.

### Direct Exports

You are responsible for either arranging the transport to get the goods out of the UK or you appoint an agent to do this. On the agent point, you need evidence to show that you appointed them rather than your customer, email instructions would be sufficient.

You cannot allow the goods to be collected by or on behalf of the customer even if it is claimed that they are to be exported

You must obtain and keep valid commercial or official evidence for proof of export along with supplementary evidence.

Official evidence – HMRC goods departed messages from their new export system or single administrative document endorsed by HMRC at the point the goods leave the UK.

Commercial evidence – authenticated sea-waybills or air-way bills, certificate of shipment containing details of how the goods left the UK.

If using an agent they must send you the evidence to show that the goods have left the UK.

### Indirect Exports

Where the customer or their appointed agent collects or arranges for the collection of the goods from you and then takes them outside of the UK.

You must check that customer has not got a place of business in the UK and is not VAT registered in the UK.

As above evidence must be held that can show the goods supplied have left the UK, in this situation HMRC will require the following

- A written order from the customer which shows their name, address and the address where the goods are to be delivered.
- Copy sales invoice showing invoice number, customer's name, and a description of the goods
- Delivery address for the goods.
- Date of departure of goods from the supplier's premises and from the UK.
- Name and address of the haulier collecting the goods, registration number of the vehicle collecting the goods and the name and signature of the driver.
- Where the goods are to be taken out of the EU by an alternative haulier or vehicle, the name and address of that haulier, the registration number of the vehicle and a signature for the goods.
- Route (e.g. Channel Tunnel, port of exit).
- Copy of travel tickets.
- Name of ferry or shipping company and date of sailing or airway number and airport.