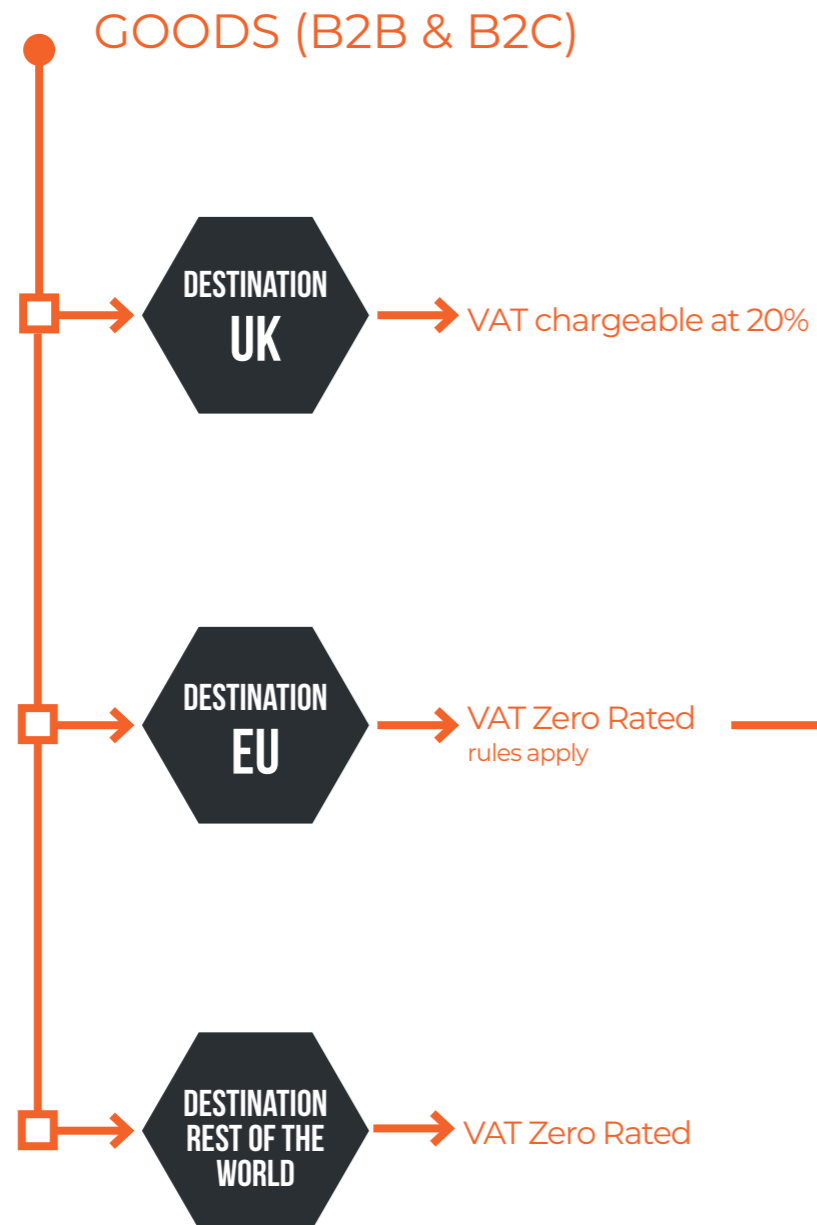


# A GUIDE TO VAT TREATMENT FOR GOODS AND SERVICES



## WHAT AM I SELLING?



You can zero rate the sale, as long as you get and keep evidence of the export, and comply with all [other conditions](#). You must also make sure the goods are exported, and you must get the evidence within 3 months from the time of sale.

You must not zero rate sales if your customer asks you to deliver them to a UK address. If the customer arranges to collect them from you (an indirect export), you may be able to zero rate the sale as long as you meet certain zero rating conditions.

If you plan to export goods you must get an Economic Operator Registration and Identification number ([EORI](#)).

Proof of export - to zero rate your exports you need documentary evidence (commercial or official) of goods leaving either:  
- the UK from Great Britain  
- the UK and EU from Northern Ireland  
If you do not get this in time, you'll have to account for the VAT on your return.

If you use the [National Export System](#), you'll automatically get an electronic Goods Departed Message when the goods leave the UK, and this is acceptable official evidence.

In addition to evidence that the goods have physically left, you'll need to hold supplementary evidence, for example, within your accounting system, to show that a transaction has taken place.

You must keep evidence for 6 years. HMRC can ask to see it and if we think it's unsatisfactory you may have to pay VAT on the goods or services you sold. If you cannot get this evidence in time you must account for VAT on your return.

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