



## Brexit Day One No Deal Information

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Introduction of Postponed VAT Accounting (PVA) for imports to the UK

Published on Friday, 22 February 2019

The information is taken from guidance published by customs and is accurate at the date displayed on the coversheet above.

It is important to note that the situation regarding a 'no deal' exit from the EU and the plans being put in place for that scenario are extremely fluid and could change. You should therefore check back to ensure that the guidance is up to date.



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## Overview

This guidance is for import Postponed VAT Accounting if the UK leaves the EU without a deal on 29 March 2019.

In the event that the UK leaves the EU without a deal, Postponed VAT Accounting (PVA) will be introduced for both EU and non-EU imports by UK VAT registered businesses.

The change in accounting treatment will enable VAT registered businesses to declare and recover import VAT on their periodic VAT returns, rather than having to pay it upfront and recover it on a subsequent return.

## How it will work

Importers will not need to register to use PVA. It only applies to VAT Registered businesses.

However, if you make import declarations on behalf of importers you should make them aware of the changes and seek their agreement to account for any VAT due by way of postponed accounting.

## How to declare goods to enable VAT postponed accounting

There is little that you need to do differently, other than to declare 'G' as the method of payment on the VAT tax line.

Box	Data	Value
8	Importer EORI	Enter the importer's EORI number as normal. CHIEF derives the appropriate VAT number from this.
47f	Method of payment (MOP) code	A new method of payment code - 'G' – is being introduced to indicate postponed VAT accounting.
44h	Registered Consignee	Should be declared (as now) if appropriate.

## VAT Statements

C79 VAT certificates will not be issued for goods declared using VAT postponed accounting.

A monthly postponed import VAT statement will be made available for traders via the government digital service. This statement will indicate the total VAT postponed for the previous month and will be used to inform the quarterly VAT return.

Details of how to access this digital service are as yet unavailable.