

From: UFS Communications
Sent: 16 March 2020 15:29
Subject: HMRC Notification - Update on EC Sales Lists and the Transition Period and Sole Proprietors and Partnerships based in the Netherlands

Dear all

EC Sales Lists and the Transition Period:

The UK is no longer a member of the EU, and we have entered a transition period that lasts until 31 December 2020. During this time there will be no changes to the terms for trading with the EU or the rest of the world, unless the rules changes for the whole of the EU.

This means EU rules for customs, VAT and excise will continue to apply to the movement of goods and trade for this limited time.

Therefore, EC Sales Lists will still have to be completed for your sales during the transition period to VAT registered businesses in the EU.

More information about how you can prepare for the end of the transition period is available at www.gov.uk/transition.

EC Sales List Update:

All sole proprietors and partnerships that are VAT Registered in the Netherlands received a new VAT identification number in October 2019. They are valid and active from 1 January 2020.

To zero rate sales made to them from 1st January 2020 you must obtain their new VAT number. The old VAT numbers are invalid after 31st December 2019 and cannot be used to zero rate sales made after that date.

For goods and services supplied in 2019 which are invoiced in 2020, you can use the old or the new number.

If you are unsure whether any of your existing Dutch customers have a new VAT number, we recommend checking with your customer as soon as possible.

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