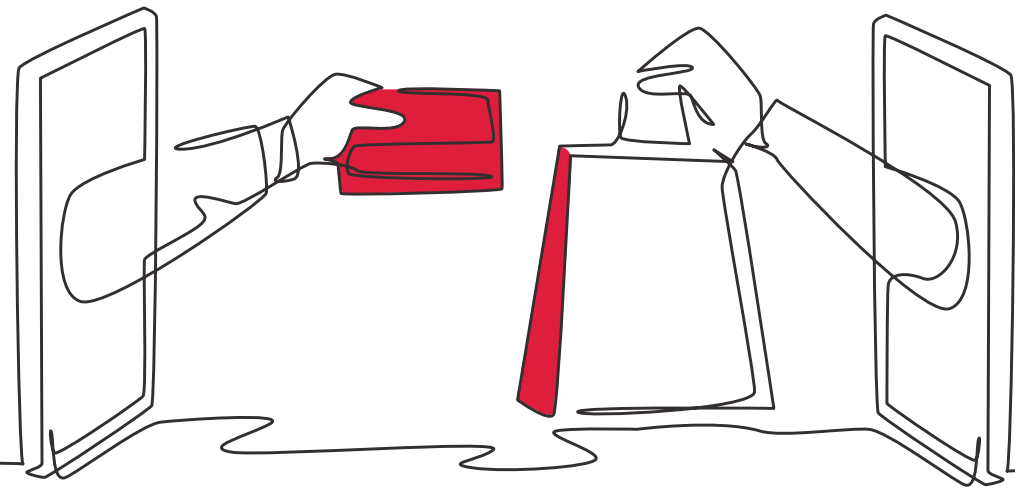


B2B Goods



If you want to sell goods B2B in Europe, then your choices are:

1. See if your customer is happy to become the importer of your goods

It is wise to first see if this option makes commercial sense for your business. You may also need a “responsible individual” listing on the goods which requires an EU address. It may be possible to choose your distributor for this role however this could lead to problems if the nature of the relationship changes for the worse.

2. Choose a port of entry into Europe

This would require the following additional steps:

- Register for VAT in the country of choice.
- Register for an EORI number.
- Depending on the country, a Fiscal Representative may be required.
- THERE IS NO NEED TO REGISTER A COMPANY (in most cases) – and for the majority of businesses this is not advised.

Once this is set up, you can sell B2B from your country of choice across Europe as much as you need to.

Fiscal VAT Representative

A Fiscal VAT Rep is a legally liable VAT representative based in your chosen port-of-entry country. As the UK negotiates trade deals with the EU and its member states, fewer countries are requiring UK companies to secure a Fiscal VAT Rep.

The fiscal representative is required to ensure that the company is properly registered and is following all relevant rules and regulations relating to VAT in the country.

We would mainly advise to choose a country not requiring a Fiscal VAT Representative as it would lead to increased costs to pay for the representative to carry the relevant liabilities. However, some countries - such as the Netherlands - that require representatives provide various compensatory advantages for registering there.

For more information on which countries require a Fiscal VAT Rep, see [EU VAT rate quickguide](#).



EORI Number

An EORI Number (Economic Operator Registration and Identification number) is required to import goods in or out of Europe. Any European country can issue one, and you only need a single number for the entire EU. Due to regulation changes an EORI number is now required to move goods between the UK and the EU. For shipments to Northern Ireland, an XI number is required.

Therefore, to sell to both the UK and Europe, you need:

- VAT registration in the UK
- VAT Registration in EU country of choice
- An EORI number in the UK
- An EORI number in the EU
- An EORI number to move goods into and out of Northern Ireland (XI number for N. Ireland)

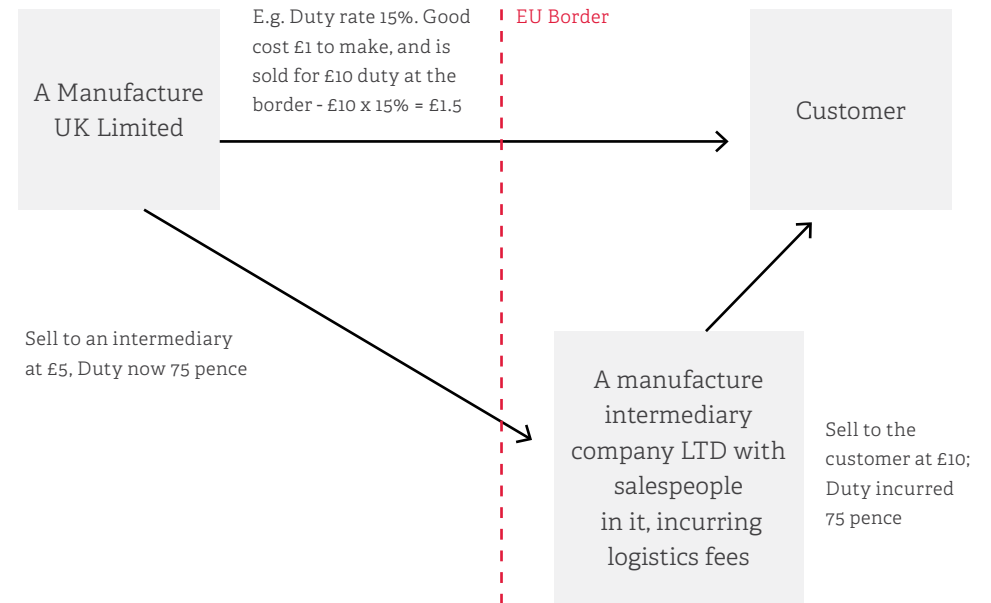
Duty

Any goods which cross a border will suffer Duty if there is Duty on the goods. However, low value consignments (<£135 in the UK or €150 in the EU) are excluded. These Duty rates are standardised across Europe but are looked at and changed regularly. Goods shipped from the UK to N. Ireland are not subject to Duty if they are not considered at risk of being shipped on to Europe.

Duty is charged on the value at which the goods are being sold for as they cross the border. It is therefore important that the goods are valued correctly using the acceptable valuation methods, which are based on the World Trade Organisation (WTO) Valuation Agreement.

You must take care to ensure all tariff codes are correct and you understand the required rates for your goods and shipping method. Inspections may take place years after the relevant transaction has occurred and mistakes can be costly.

Duty can be reduced by using an intermediary which is performing an activity or adding value to the item.



Bonded Warehouses

A bonded warehouse is a place where goods physically enter the UK, but for Duty purposes do not technically enter. Any customs duty or VAT payments on items stored in the warehouse are deferred until the time that the goods are sold or removed.

Bonded Warehouses can be set up with HMRC approval and allow for the shipment of goods to other European countries "without entering the UK". They are only recognised as entering the UK if they are shipped to the UK for a UK customer.

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