



UK VAT changes on the sale of goods to customers from 1 January 2021

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The UK introduced changes to VAT as it left the EU on 11:00pm on 31 December 2020.

All businesses selling goods to UK customers up to £135 which are located outside the UK at the point of sale now have UK VAT obligations. Equally, online marketplaces that facilitate sales to UK customers, can also have more onerous VAT obligations.

Our guide provides a high-level summary of the most noteworthy UK VAT implications businesses need to be aware of when trading in the UK.

The EU brought in a parallel set of rules effective from 1st July 2021. We have produced a guidance note on the new EU VAT package.

If you would like to discuss any part of the guide, please contact one of team listed below or email DLA Piper Tax.

[Download UK Vat Guide](#)

Access the EU VAT Rules page

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