

# Goffs UK Sales Import/Export Information for January Online Sale Only

**PLEASE NOTE: This document cannot be relied upon as advice – it is for guidance only. It is imperative that vendors and buyers appoint a shipper/transporter and request that they appoint/be your customs agent and complete all documentation on your behalf.**

**If you are intending to transport a horse between Northern Ireland, Great Britain or the EU, your shipper/transporter will require that you register for an EORI number.**

**UK EORI [here](#) | EU EORI [here](#)**

The information below is Goffs current understanding of the requirements to enable vendors and buyers to import and export horses between UK and the EU as of 20 January 2021. This information will continue to be updated in coming days.

## January Online Sale Only – General Notices

- UK based horses are sold subject to UK VAT Regulations.
- Irish based horses are sold subject to Irish VAT Regulations.
- All horses are sold in £ Sterling.
- All Irish-based horses purchased by a UK buyer for import to UK, and UK-based horses purchased by an EU buyer for Import to the EU will be subject to new export procedures which are currently being implemented. Our current basic understanding of these procedures (which is evolving) is outlined on page 2 of this document.
- Invoices prepared by Goffs UK for horses purchased for export (either from UK or from Ireland) will be zero-rated for VAT purposes, provided proof of export is supplied.
- Purchases imported (either to UK or the EU) will be subject to standard rate VAT on import. This will be invoiced by relevant VAT authorities.

### EU Buyer Importing UK-based Purchase – Requirements:

1. Export Health Certificate (ECH) – the export of live animals requires an ECH signed by an Official Vet (OV). The ECH is a 12-page document. It is important that you locate an OV that can certify your horse – please ensure you meet the required travel timeframes the ECH allows. **This is not the Goffs UK Health Certificate.**
2. **Equine Infectious Anaemia (EIA or Coggins test).** Bloods must be analysed by APHA in Weybridge. All horses must have passed an EIA test within:
  - a. 90 days of travel for a temporary import; or
  - b. 30 days of travel for a permanent import.We have been advised that this test should take up to 2 days to process.
3. **EVA.** Must be analysed by APHA in Weybridge. All colts over 180 days of age must have passed EVA test within 21 days of travel. We have been advised that this test could take up to 7 days to process.
4. **EU Customs Documentation** – this should be organised by your transporter.
5. Horses must enter EU at designated Border Crossing Posts. All horses will have paperwork inspected by Government Vets on arrival at the ports and there may be a requirement for horses to be offloaded for a physical inspection.

### UK Buyer Importing EU-based Purchase – Requirements:

1. In conjunction with a vet, submit a **pre-import notification** using an IPAFF form (Importer of products, animals, food and feed System). Each IPAFF gets a unique number (UNN) which must be on the health certificate.
2. Appoint a shipper/transporter who must:
  - a. have a GB transporter authorisation certificate; and
  - b. notify DEFRA that the horse(s) are arriving (**one IPAFFS notification per horse** - each gets a unique number 'UNN'). This needs to be shown on the export health certificate.
3. **Export Health Certificate (ECH)** – carried out by your OV, this is not the same as the UK ECH.
4. Customs Declaration
  - a. Importers need EORI number issued by HMRC.
  - b. 20% VAT is payable on import. VAT registered owners can postpone payment by declaring VAT and reclaim it at the same time on following VAT Return.

## HMRC

**UK VAT Registered importers** – HMRC have declared that these buyers will be able to postpone the payment of standard rate import VAT (20%) until their following VAT Return, the same Return on which they can reclaim that VAT back. Therefore, there is neither a VAT cost nor cash flow impact on a VAT-registered buyer.

**UK Non-VAT Registered importer** - these buyers will have to pay standard rate import VAT (20%) on/before arrival in UK.

## Irish Revenue

**Irish VAT Registered importers** – Irish Revenue have declared that these buyers will be able to postpone the payment of standard rate import VAT (13.5%) until their following VAT Return, the same Return on which they can reclaim that VAT back. Therefore, there is neither a VAT cost nor cash flow impact on a VAT-registered buyer.

**Irish Non-VAT Registered importer** - these buyers will either have to pay standard rate import VAT (13.5%), or flat rate VAT (4.8%) if they are Flat Rate Farmers, in/before arrival in Ireland.

## Impact of VAT Changes for Irish Buyers Purchasing UK Based Horses

1. If Irish buyer is VAT registered, then any change will be procedural. However, the net position does not change in that there is no VAT payable.
  - a. Prior to BREXIT - buyer would be invoiced direct by Goffs UK and, on receipt of Proof of Export, invoice would zero rated. No VAT payable by buyer.
  - b. Post-BREXIT – buyer can be invoiced direct by Goffs UK and, on receipt of Proof of Export, invoice will zero rated. Buyer is required to pay 13.5% import VAT, but it is payable and reclaimable on the same VAT Return.
2. If Irish buyer is not VAT registered, then in addition to a procedural change, it is likely that VAT is payable earlier.
  - a. Prior to BREXIT – buyer would arrange for VAT-registered shipper to buy horse. The shipper would be invoiced direct by Goffs UK and, on receipt of Proof of Export, invoice would zero rated. Shipper had no VAT liability on import. Once back to Ireland, the shipper would invoice the applicable Irish VAT to the buyer. This invoice would have either:
    - i. standard rate VAT (13.5%) added if the buyer had no VAT registration; or
    - ii. flat rate VAT (4.8%) if the buyer was registered Flat Rate Farmer
  - b. Post-BREXIT – buyer will be invoiced direct by Goffs UK and, on receipt of Proof of Export, invoice will zero rated.
    - i. If the buyer is not VAT registered, then standard rate import VAT is payable at 13.5%
    - ii. If the buyer is a registered Flat Rate Farmer. Then flat rate VAT is payable at 4.8%

There is no more VAT to pay than before, but it is payable earlier than it was previously i.e. at point of arrival as opposed to when shipper invoiced client.

It is our current understanding that a VAT registered party cannot act as agent on behalf of the beneficial owner/buyer to allow them to operate as they did before.