

Importing UK cars?

Now you can import VAT qualifying AND non VAT qualifying margin cars, FREE of UK VAT, through the VATAXIA platform.



The key to automated VAT free vehicle importation

It no longer matters whether the UK used vehicle you are importing into the EU is a fully VAT qualifying vehicle.

The key is to buy your UK used (or new) vehicles through the VATAXIA platform, as it lawfully converts any non-VAT qualifying UK vehicle into what is, in effect, a VAT qualifying vehicle, which is then sold to you through the VATAXIA platform completely free of all UK VAT. This also saves you handling VAT returns and reclaim cash flow delays.

Using VATAXIA also streamlines your stocking and logistics, as we handle the buying process, collect the vehicles, containerise them, ship and import them into your home country, risk free fully compliant with all UK and local laws.



Our Import Platform Can Help Drive Better Corporate ESG Policies

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We can help drive better ESG policies that positively impact your corporate social responsibilities.

A financially and environmentally sustainable turnkey solution that is good for the environment and bottom line.

By reducing workload, human resource and dealer resources into one centralised platform, we reduce energy requirements.

We help reduce your vehicle movement impact on the planet.

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Positive CSR and ESG benefits to your business include:

VATAXIA consolidates collections and transportation for all platform users, reducing movements, cost and CO2 emissions

being eco-conscious enhances business reputation

wherever possible we consolidate into shippers and vessels that have a strong ESG rating

reduced staff and business energy costs, as all processing and resources outsourced to VATAXIA

positive effects on social and corporate governance

off-set your carbon emissions through VATAXIA

VATAXIA is a end to end managed solution hosted on our secure servers and reducing your energy and management overhead costs

Positive commercial benefits to your business include:

VATAXIA reduces your day to day stock sourcing and logistics costs, which is both environmentally and commercially advantageous

VATAXIA reduces risk to capital, litigation, prosecution and litigation, through automated KYC and AML processes

stock availability is instantly widened to ALL VAT qualifying, as well as non-VAT qualifying vehicles

reduce your stocking costs and former dependence on VAT qualifying vehicles

avoid wasted money, costs and litigation in vehicles that are not properly checked

VATAXIA processes payments and becomes your counterparty

How It Works

Automated, intrinsically accurate, safe and compliant, import of VAT free used UK source vehicles into Cyprus, Malta & Republic of Ireland.



Access via Mobile & Desktop

Our VATAXIA platform runs on any mobile, desktop or server environment as a web based transactional service.



Trade, Track & Settle 24/7

Source, check and pay for vehicles securely from your existing suppliers - they don't even need to be on VATAXIA.



We invite you to enjoy the high-tech fruits of our light-bulb moment

We created a AI driven technology platform that performs vehicle condition, finance & KYC/AML checks so that you don't have to.

Coupled with secure escrow, vehicle collection, insurance and shipping, not to mention the full advantage of paying for VAT qualifying, as well as non-VAT qualifying, vehicles completely net of VAT increases your cash flow and profit whilst reducing your overheads, compliance risks, accounting, VAT reclaims and time.



UK HMRC's second-hand motor vehicle payment scheme.

Practical guidance:

Using the VATAXIA platform which claims a VAT-related payment for the purchase of second-hand motor vehicles in Great Britain (and the Isle of Man) and export of them to the EU for resale.

Incorporating the HMRC guidance issued on 25 January 2023 and last updated on 22 May 2023.

March 2024





Thematic review for automotive industries in the UK & EU.

From the 1 May 2023, HMRC introduced the new second-hand motor vehicle payment scheme (the "Scheme"). A claim can be made under the Scheme where a UK VAT registered business moves a second-hand vehicle that has been purchased in the United Kingdom ("UK") (or the Isle of Man) for the purpose of its resale in Northern Ireland ("NI") or the European Union ("EU") ("Payment").

The Scheme possibly opens a risk as to fraud where such a vehicle is only held out for sale in order to achieve a Payment.

A Payment is understood, from guidance that has been issued by HMRC, to be driven only where the 'first intention' of the business in the UK or Isle of Man ("IOM") is that of selling the used vehicle. It therefore follows that where a vehicle is moved to the EU (or NI) for the purpose to be sold there, than a Payment should be made by HMRC when, and only when, the vehicle has left the UK (or IOM).

Considerably robust records of a detailed nature will need to be retained by the seller (and the buyer within the EU or NI), which clearly identifies the vehicle, model, VIN, etc. Further evidence will need to be provided to HMRC of the vehicle being held out for resale in the EU or NI. This might include advertising information, sales invoices etc ("Evidence").

The process for claiming a Payment by businesses not UK established (and without a permanent establishment) in the UK ("PE") will be made akin to an overseas VAT refund, with all of the above Evidence being required, and reviewed thoroughly by HMRC, which can only be made every three (3) months, with no guarantee on the processing time, or acceptance at all.

How does the VATAXIA platform help?

Whilst the Scheme is welcome, as implemented (and at the time of writing) the Scheme is only available if you:

- (i) buy and take possession of an eligible (criteria specified) second-hand motor vehicle in the UK (or Isle of Man)
- (ii) export that vehicle to the EU with the intention to resell it in the EU or NI
- (iii) are registered for VAT in the EU to where the vehicle is exported.

If you do not have a permanent establishment that is registered with HMRC for VAT in the UK (or IOM), and as a high value dealer ("HVD") also registered and authorised by HMRC for money laundering (which involves examination of your fitness etc), you will need to qualify for a Payment as a non-established-taxable-person ("NETP"). This requires extra steps, Evidence and certificates from your EU or NI authorities. This must be accompanied by a VAT67.

VATAXIA helps businesses buying used vehicles in the UK and IOM by fulfilling, and therefore avoiding, all of these obligations.

In addition, a real benefit of VATAXIA is that there is no need to make a lengthy and protracted VAT reclaim, either via your UK registered entity, or direct from your EU business to HMRC, as VATAXIA provides all VAT qualifying as well as non-VAT qualifying vehicles to you completely free of all UK VAT. VATAXIA pays the UK VAT (and full vehicle cost) and reclaims is later on, so you don't have to. VATAXIA also handles all paperwork, export and shipping.





Stay legal.

Stay compliant.

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