



Brexit - Information Update (posted 1 January 2023)

Introduction

The UK left the EU three years ago and having continued to ship to the UK since then we can say that (allowing for the obvious disruption a global pandemic caused for two years) new shipping systems and processes between here in France and the UK are becoming the new norm. Shipping is by no means as fast or all but paperless as it was when the UK was in the Single Market but it can nevertheless be facilitated professionally. There are some Brexit advantages, most notably that when in the EU VAT on a purchase was chargeable at a flat 20% rate. Now it is variable; 20% if the tiles are less than 100 years old but only 5% if they are more than 100 years old. This is a major potential saving on a large transaction.

The following may look inhibiting and complex, but it is a process that we handle administratively for you to facilitate the smoothest delivery to your door. That has always been our primary objective.

Pricing

We are not increasing our prices but there will be some additional costs that are now chargeable.

VAT: -

VAT is chargeable at 20% on tiles that are less than 100 years old and at 5% where they are more than 100 years old. In many instances, owing to having the original antique catalogues of the tile producer in our possession, we can date the tiles. Others we cannot and can only use information like the approximate dating of the house or building that they were reclaimed from, anecdotal evidence, research papers etc. In the latter instance we will provide a Certificate of Authenticity to state that based on details we have we believe in our professional opinion that the tiles are older than 100 years. As a caveat it is important to say that given we cannot absolutely prove the date, in this instance, then UK Customs may decide to default to the higher VAT rating. To date, this has never happened.

Research if you can claim VAT you have paid.

If, for example, you are a UK VAT registered business or a client ordering through a VAT registered business (like an Architect, Interior Designer, Property Developer, Builder, Tiler etc.) check whether the VAT is reclaimable as part of yours or their regular VAT return.

Customs Duty: -

We are advised that the UK Duty tariff is 0% on our tiles.



UK and French Customs authorities

The UK is no longer a member of the EU Customs Union so new Customs arrangements now apply between the two parties.

Documentation

The raising of documentation is the responsibility of The Antique Floor Company and includes the commercial invoice, packing list, address label and completed customs documentation, which we simply require you to sign and send back to us (we send the customs documentation to you by email and a scan or photographed signed version returned to us by email is acceptable).

Customs Inspection

As with any Customs border there will be the occasional random inspections of merchandise. The majority of inspections do not result in a charge, they are run of the mill, but if Customs for some reason wish to inspect deeper into a pallet then there may be an inspection cost. Technology makes seeing inside a pallet easy now, so this is rare. However, should this situation arise then any inspection costs payable would be the responsibility of you, the client.

Transport and how we can ship your order

We charge all transport at cost. What we pay is what you pay.

We can facilitate delivery to your address or you can arrange collection from our premises. At the point of your enquiry and The Antique Floor Company being asked to provide a delivery quote you need to advise us if there are any issues with a 19T truck, typically the size of a refuse truck, getting access to your home or business premises e.g are there overhanging trees, a restrictive cul de sac, narrow road widths or one-way road systems etc.

If you are handling the shipping of your order

We will work alongside you to facilitate a smooth collection from our premises and supply the commercial invoice, packing list and, when necessary, a Certificate of Authenticity to validate the tiles are over 100 years old.

If The Antique Floor Company is handling the shipping of your order

We ship DAP.

What does DAP mean?

DAP - 'Duty At Place' means that the import duties and taxes are not paid prior to arrival in the UK. The Antique Floor Company will have included on your commercial invoice the cost of the antique tiles you have purchased and the shipping cost (which includes the required customs paperwork) but not costs



related to import duties (0%) and VAT (charged at either 5% or 20%).

Goods shipped DAP requires that the import duties and taxes be paid to UK Customs by either you or your nominee once the pallet arrives in the UK and BEFORE the pallet is released for delivery to you.

- A UK based Customs Broker will contact you or your nominee to request payment of an invoice they will have emailed you. Payment can be made by bank wire or by credit card, it's very easy.
- The invoice will include the following 1) the sum of the VAT due 2) their admin fee, currently £49, for collecting the VAT for HMRC and 3) a 3% commission charge of the value of VAT collected, or £35, whichever is the greater. Once paid, the goods are released for delivery to you.
- **IMPORTANT:-** As HMRC will hold onto your pallet until payment has been made, this could result in potential storage costs being charged if you delay responding to their attempts to make contact with you. HMRC are keen to move goods as quickly as possible to avoid ports becoming congested so once we notify you that your pallet has been collected from us then **please be alert to phone calls, messages and emails from the Customs Broker trying to contact you.**

Making it easy for UK Customs to contact you - the role of an EORI number

What is an EORI?

An EORI is an ECONOMIC OPERATOR REGISTRATION INDICATOR. It is a number issued by governments in all countries to assist in the smooth transition of goods from one country to another. The Antique Floor Company have had a French EORI for years, as we export globally, and also have a UK EORI number.

An EORI number simply allows Customs authorities, in the country where it is registered, to retain key information in the event that they need to contact you for the clearance of merchandise you are importing. The registration will include, in the case of a private individual, information including your name, address, email address and telephone number and in the case of a VAT or non-VAT registered company this would include company name, trading name, registered address and any VAT number you have. Whatever you buy in the future from the EU you will need to use your EORI number to import, so keep it safe as quoting an EORI number is mandatory on all invoice and shipping documents.

Getting an EORI

The UK Govt is encouraging everyone, whether a business or a private individual, to obtain an EORI if they have not already. It's simple and takes around 4 minutes on-line to apply for and is issued quickly. A link to applying for an EORI can be found **here** or simply cut and paste the following link into your browser **<https://www.gov.uk/eori>**

Should you need any further information or clarification, simply contact us at antique.floor.company@gmail.com and we will be happy to help.