



HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ

Alison Thewliss MP
House of Commons
London
SW1A 0AA

17 June 2020

Dear Alison

FINANCE BILL: CLAUSE 78

Thank you for your question at the Finance Bill Public Bill Committee on 16 June, requesting information about the number of businesses using the previous call-off stock arrangements.

The previous call-off stock arrangements required UK businesses to register for VAT in the EU Member State of the UK business's customer. HMRC do not hold any figures for the number of UK businesses that are registered for VAT in EU Member States and HMRC are not notified when a business registers for VAT in another country.

However, the new rules require UK businesses to notify the movement of call-off stocks to HMRC. As a result, HMRC are aware of the number of UK businesses that have used the new call-off stock VAT simplification since 1 January 2020. I confirmed at the Finance Bill Public Bill Committee that, so far, fewer than 200 businesses in the UK are using the new rules.

I am copying this letter to the Chairs and other members of the Public Bill Committee and am depositing a copy of this letter in the Library of the House.

RT HON JESSE NORMAN MP