

GUIDE TO BUYING AND SELLING AT TATTERSALLS FOLLOWING THE DEPARTURE OF THE UK FROM THE SINGLE MARKET AND THE CUSTOMS UNION



CONTENTS

	Page
Index to Frequently Asked Questions	3
Summary	4
Moving horses from the EU to GB	5
Moving horses from GB to EU	6
Tattersalls GB: Customs and VAT requirements	7
Selling at Tattersalls GB Summary	8
Selling at Tattersalls GB – Frequently Asked Questions	9
Implications for Flat rate Farmers selling at Tattersalls GB	13
Buying at Tattersalls GB Summary	13
Buying at Tattersalls GB – Frequently Asked Questions	14
Tattersalls Ireland: Customs and VAT requirements	18
Selling at Tattersalls Ireland Summary	20
Selling at Tattersalls Ireland – Frequently Asked Questions	21
Buying at Tattersalls Ireland Summary	22
Buying at Tattersalls Ireland – Frequently Asked Questions	23
APPENDIX A - Tattersalls GB Import Docket	24
APPENDIX B - Import and Export Process in Ireland	29

INDEX TO FREQUENTLY ASKED QUESTIONS	Page
Frequently Asked Questions: Selling at Tattersalls GB	
I am a UK VAT registered vendor whose horse is stabled in the UK	9
I am a vendor who is not UK VAT registered whose horse is stabled in the UK	9
I am a UK VAT registered vendor whose horse is stabled in NI	9
I am a vendor who is not registered for UK VAT whose horse is stabled in NI	9
I am an EU based vendor who does not hold a UK VAT registration whose horse is stabled in the EU	10
I am an EU based vendor who is also UK VAT registered and whose horse is stabled in the EU	10
I am an EU based vendor who holds a share in a horse stabled in the EU	11
I am a rest of the world based vendor who does not hold a UK VAT registration whose horse is stabled outside the UK and EU	11
I am a rest of the world based vendor who is also UK VAT registered whose horse is stabled outside the UK and EU	12
I am a rest of the world based vendor who holds a share in a horse stabled outside of the UK and EU	12
Frequently Asked Questions: Buying at Tattersalls GB	
I am a UK VAT registered purchaser who plans to stable the horse in GB	14
I am purchaser who is not UK VAT registered who plans to stable the horse in GB	14
I am an Irish flat-rate farmer who has purchased a share in a horse which shall be stabled in GB	14
I am a UK VAT registered purchaser who plans to stable the horse in NI	14
I am a purchaser who is not UK VAT registered who plans to stable the horse in NI	14
I am an Irish flat-rate farmer who has purchased a share in a horse which shall be stabled in NI	15
I am an EU based purchaser who plans to stable the horse in my home EU Member State	15
I am a purchaser based outside the EU who plans to stable the horse in the EU	15
I am an EU based purchaser who has purchased a share in a horse which shall be stabled in the EU	16
I am an Irish flat-rate farmer who has purchased a share in a horse which shall be stabled in EU	16
I am a purchaser based outside the UK and EU who plans to stable the horse outside of the UK and EU	16
I am a purchaser based outside the UK and EU who has purchased a share in a horse which shall be stabled outside the UK and EU	17
Frequently Asked Questions: Selling at Tattersalls Ireland	
I am a GB-based vendor who sends a horse to the sales in ROI. The horse does not sell and I return the horse to GB	21
I am a GB-based vendor who sends a horse to the sales in ROI. The horse does not sell and it remains in ROI.	21
I am a GB-based vendor who sends a horse to the sales in ROI. The horse sells and is returned to GB.	21
I am a GB-based vendor who sends a horse to the sales in ROI. The horse sells and is dispatched to an EU Member State.	21
I am a GB-based vendor who sends a horse to the sales in ROI. The horse sells and remains in ROI.	21
I am a GB-based vendor who sends a horse to the sales in Ireland and the horse does not sell. Is there a time limit by which I must have repatriated the horse?	21
Frequently Asked Questions: Buying at Tattersalls Ireland	
I am a GB VAT registered purchaser who purchases a horse at the sales in ROI and returns the horse to GB.	23
I am a GB resident who is not VAT registered. I purchase a horse at the sales and return the horse to GB.	23
I am VAT registered in the UK and I purchase a horse at the Irish sales and export it to GB	23
I am VAT registered in NI and I purchase a horse at the Irish sales and dispatch the horse to NI	23
I am not VAT registered in NI: if I purchase a horse at the Irish sales do I have to pay Irish VAT	23

The UK has now left the EU: Guidance for Tattersalls clients

The transition period ended on 31 December 2020 and there are now significant changes to import and export compliance requirements of how horses move between the Great Britain and the European Union (EU). From 1 January 2021 Great Britain is now referred to as a 'Third Country' for trading purposes by the EU. Where Great Britain (GB) is referenced in this guide it pertains to England, Scotland and Wales.

The Protocol on Republic of Ireland / Northern Ireland, which forms part of the Withdrawal Agreement agreed between the EU and the UK in 2019, means that no new procedures will apply to goods moving between Northern Ireland (NI) and Republic of Ireland (ROI) (and the other Member States of the European Union). However there may be new procedures for the movement of horses between GB and NI and for movements of horses between GB and the EU when the horse is transported through Northern Ireland. All movements of horses which include NI should be carefully considered

This guide for Tattersalls clients is intended to provide outline advice, based upon our current understanding of the rules related to the movement of horses between GB and the EU. These rules may be subject to change, or indeed different interpretation, and therefore all clients are urged to consult with their own Customs Agent, Transport Company and Tax Advisers.

Movement of horses – what you need to do

Moving horses from the EU to GB

The Weatherbys General Stud Book (GSB) has received official recognition from the European Commission, giving thoroughbreds a 'registered' status, whilst the UK has also received a Third Country, Sanitary Group A classification.

The Tripartite Agreement (TPA) will no longer apply and therefore horses will not be able to travel on DO-COMs between UK, ROI and France.

Vendors and purchasers wishing to transport horses between GB and the EU are strongly advised to appoint a professional transporter, shipper and/or customs agent to supply the most recent expert advice in relation to health documentation requirements and customs compliance. Failure to do so may result in horse consignments being rejected or delayed at the Border Control Posts (BCP).

Requirements for moving registered equines between ROI and Northern Ireland from 1 January 2021

1. Bipartite Agreement facilitates the movement of live horses.
2. No health certification is required.

Requirements for permanently exporting registered equines from the EU to GB (1 January - 30 June 2021)

1. **UK customs declaration form**
 - 1.1. Horses exported from the EU to GB will be subject to the UK Border Operating Model.
2. **Valid identification document**
 - 2.1. Exporters must ensure that all horses travel with a passport from a recognised studbook.
3. **Pre-import notification**
 - 3.1. A pre-import notification must be submitted for each horse to the Department of Environment, Food and Rural Affairs (DEFRA) by a GB-based importer via the import of products, animals, food and feed system (IPAFFS)
 - 3.2. This must be received at least 24 hours, and up to 30 days, in advance of arrival to GB.
4. **Equine health certificates**
 - 4.1. An Equine health certificate (EHC) must be issued for each horse by an Official Veterinarian (OV) from the Regional Veterinary Office (RVO) with a 5 day notice period.
5. **Inspection Checks**
 - 5.1. GB authorities may conduct remote documentary checks.

Requirements for permanently exporting registered equines from the EU to GB (from 1 July 2021)

1. **Entry via BCP**
 - 1.1. In addition to existing measures, horses will be required to enter GB via a BCP.
2. **Inspection Checks**
 - 2.1. Documentary, identity and physical inspections will take place at the BCP when entering the GB.

Moving horses from GB to the EU

Horses moving from the GB to the EU will be subject to veterinary controls and animal health requirements at importation. For ROI, entry is only provided for through Dublin Airport, Shannon Airport, Dublin Port or Rosslare Port, as these are where the relevant Border Control Posts are located to perform these controls.

Part 1 of a Common Health Entry Document (CHED-A) must be submitted to the relevant BCP at least 24 hours in advance by the Transport Company for the consignment using the TRACES NT system. To register for TRACES NT, you need to contact BrexitRegistration@agriculture.gov.ie or engage with your Transport Company.

Any horses coming from the UK must have:

- A valid identification document.
- A completed Export Health Certificate issued by the UK authorities including a declaration completed by the owner or their representative.

Depending on the type of horses, disease testing is required and guidance should be sought from your transport company. Veterinary Controls and Animal Health Law requirements are the responsibility of GB based vendors.

Tattersalls GB: Customs and VAT requirements

Background

This section deals with the buying and selling of bloodstock at Tattersalls GB. It includes details of the changes to the Customs and VAT regime related to the import and export of bloodstock to and from GB. It also details the new status of Northern Ireland within the Withdrawal Agreement, known as the Northern Ireland Protocol. The principal change following the UK's departure from the EU is in relation to the requirement to pay import VAT on the importation of thoroughbreds from GB to EU and NI and from EU to GB.

Customs

The movement of horses now requires Customs Declarations to be completed; an export declaration will need to be made for your horse in the country of departure such as GB, and an import declaration will be required in the country of arrival. Where a horse is imported into the EU the import declaration and applicable import VAT will be required at the first point of entry, i.e. the first EU Member State the horse enters, and not the EU Member State of final destination. It is suggested that clients should review their VAT status and consider whether they can or should register for VAT.

As either the importer/exporter of record (consignor/consignee) you will be responsible for the accuracy of the customs declaration and so our advice is to engage a Customs Agent who can assist with correctly completing the Customs paperwork. This can be arranged through your transporter/shipping agent.

Import VAT

Ordinarily import VAT will be chargeable at the border of the country in which you import the horse. Horses which are brought to GB from the EU will need to have import VAT accounted and, where required, paid to HMRC. Goods leaving GB for an EU Member State or NI will be liable to import VAT in the first EU Member State of entry.

The NI Protocol has added an additional layer of complication on the movement of horses between GB and NI. Import VAT needs to be recognised when horses are moved from GB to NI but there is currently no import VAT payable when transporting horses from NI to GB.

VAT Registration

For UK established purchasers, in order to reclaim VAT on purchases of either racing or breeding stock, VAT registration must be applied for. The basic requirement being that you are involved in, or can evidence an intention to start, a business activity relating to bloodstock. Racehorse owners may be eligible to register under the Racehorse Owners Scheme and further details can be found at <https://www.gov.uk/guidance/registration-scheme-for-racehorse-owners-notice-70067>.

Northern Ireland

The movement of horses under the NI Protocol between GB and NI now represents an export and import. When a horse is transported from GB to NI this is an export from GB and an import into NI. Import VAT will need to be accounted for either on a domestic sales invoice or when moving your own horses on your UK VAT return. There is no export declaration requirement but there is a simplified import declaration to be made on arrival in NI. The UK government has set up the Trader Support Service (TSS) to support with imports into NI.

When horses are transported from NI to GB there are currently no formal export/import formalities. VAT should still be charged on sales associated with those movements but movements of your own horse should not have further VAT implications.

Selling at Tattersalls GB

Tattersalls GB has a special agreement with H.M. Revenue & Customs (HMRC) to use the “Docket Scheme” for horses being imported for the sales at Newmarket, Cheltenham and Ascot.

The Docket Scheme allows non-UK vendors to send their horses to the sales without having to pay import VAT at the point of entry. It also removes the requirement on the vendor having to register for VAT in the UK. The Docket Scheme may only be used by vendors for horses based outside of GB and Northern Ireland.

The Docket Scheme cannot be used where the horse being imported is 100% owned by UK VAT registered persons. In this scenario the vendor will usually import the horse under their own VAT number and under ‘postponed accounting’ rules the import VAT can be reported on their next VAT return.

Under the Docket Scheme Tattersalls, for VAT purposes only, become the importer and the horse is sold under the Tattersalls VAT registration number. All such horses are sold with VAT, with the VAT on the sale being accounted for by Tattersalls through their VAT return. The net (of VAT) proceeds are paid to the vendor.

Vendors can request to use the Docket Scheme at the time of completing the sales entry form. Full instructions as to how to do this are shown in Appendix A.

Reference to ‘selling at auction’ in this guide includes both transactions in the Ring and private sales that are recorded in the records of Tattersalls.

Selling at Tattersalls GB - Frequently Asked Questions

Horses arriving at Newmarket/Cheltenham/Ascot from GB

1. I am a UK VAT registered vendor whose horse is stabled in the UK.

Horses based in GB should be in UK free circulation and if so may move around the UK without further customs duties or import VAT becoming chargeable.

Horses sold at auction by a UK VAT registered taxpayer will be subject to VAT.

Should a horse fail to sell at auction and return to its stable within GB there should be no further VAT requirements.

2. I am a vendor who is not UK VAT registered whose horse is stabled in the UK.

Horses based in GB should be in UK free circulation and if so may move around the UK without further customs duties or import VAT becoming chargeable.

Horses sold at auction by a vendor who is not UK VAT registered or required to be registered should not be subject to VAT.

Should a horse fail to sell at auction and return to its stable within GB there should be no further VAT requirements.

Sales of horses at auction should be included as taxable turnover when considering the VAT registration threshold and non-registered vendors should continue to monitor their requirement to register for UK VAT.

Horses arriving at Newmarket/Cheltenham/Ascot from NI

3. I am a UK VAT registered vendor whose horse is stabled in NI.

The movement of the horse from NI to GB will not create the requirement to account for VAT unless a sale is concluded. Horses sold at auction will be subject to VAT in the normal way.

Should a horse fail to sell at auction and is returned to NI, VAT will need to be accounted for on your UK VAT return. This VAT is potentially recoverable subject to the normal rules.

4. I am a vendor who is not registered for UK VAT whose horse is stabled in NI.

The movement of the horse from NI to GB will not create the requirement to account for VAT unless a sale is concluded. Horses sold at auction will be subject to VAT in the normal way, where the vendor is not VAT registered or required to be registered no VAT should be chargeable.

Should a horse fail to sell at auction and is returned to NI, this represents an export from GB and an import to NI. Import VAT only needs to be accounted for if you are VAT registered or required to be registered, but you should submit a simplified import declaration upon entry into NI. The UK government has set up the Trader Support Service (TSS) to support the making of these declarations. We recommend that you sign up to the Trader Support Service.

Horses arriving at Newmarket/Cheltenham/Ascot from EU

Transporting a horse, even temporarily from the European Union into the United Kingdom now represents an export from the EU and an import into the UK. This creates additional customs reporting formalities and charges. As described above the Docket Scheme can potentially be utilised to account for the import VAT created as horses cross the UK frontier for sale at Tattersalls GB.

5. I am an EU based vendor who does not hold a UK VAT registration whose horse is stabled in the EU.

By requesting to use the Docket Scheme at the time of completing the sales entry form, any UK import VAT due at the UK frontier can be accounted for by Tattersalls.

Should the horse fail to sell at auction and you return it to stable within the EU, you must provide Tattersalls with sufficient evidence of the horse's removal from UK within 6 months. If you are unable to do this Tattersalls GB will recover the import VAT from you.

(Note: It may be possible for horses to remain in the UK for longer periods prior to exportation back to EU by agreement with HMRC and you should advise the Tattersalls Accounts Department if this is likely to be the case.)

Should the horse fail to sell at auction and you decide it should remain in the UK, you will need to make a payment of the import VAT to Tattersalls GB. The customs value of the horse should be determined with HMRC to ensure the correct amount of import VAT is paid.

6. I am an EU based vendor who is also UK VAT registered and whose horse is stabled in the EU.

Vendors who are UK VAT registered are not eligible to use the Docket Scheme and will need to account for their own import VAT. Since 1 January 2021 this can be done within your UK VAT return under "postponed VAT accounting" you will need to confirm with your customs agent, transporter or shipping agent that you wish to account for import VAT on your UK VAT return. Should the horse fail to sell at auction, you should consider if you remain eligible to reclaim the import VAT within your UK VAT return.

The goods you import must be for use in your business and you must include your VAT registration number and EORI number¹ on your customs declaration.

Even if you cannot confirm the full customs value of the goods that you import, you can still account for import VAT on your VAT Return. If you are using CHIEF, you should:

- 1. Declare the highest value for VAT.*
- 2. Select that you'll be accounting for import VAT on your VAT Return.*

¹ An Economic Operators Registration and Identification number (EORI) is needed when exporting/importing in the UK or EU. The number is stated on customs declaration forms and allows customs authorities to track movements of goods and exchange information for statistical and security purposes. You may be required to register for a UK EORI number and an EU EORI number.

You can find additional guidance and apply for a UK EORI number here: [Get an EORI number - GOV.UK \(www.gov.uk\)](https://www.gov.uk/get-an-eori-number) "between themselves and government departments and agencies. The purpose of an EORI number is for statistics and security. To apply for an EORI number, all you need to do is fill in an online form that's submitted to HMRC using the Government Gateway account (the same one used to submit tax returns (<https://www.gov.uk/eori>))

You do not need any approval to account for import VAT on your VAT Return.

There will be no changes to the treatment of VAT or how you account for it for the movement of goods between NI and the EU.

7. I am an EU based vendor who holds a share in a horse stabled in the EU.

If your co-shareholder in the horse is not registered or required to register for UK VAT you may request to use the Docket Scheme at the time of completing the sales entry form. Any UK import VAT due at the UK frontier can be accounted for by Tattersalls.

Should the horse fail to sell at auction and you return it to stable within the EU, you must provide Tattersalls with sufficient evidence of the horse's removal from UK within 6 months. If you are unable to do this Tattersalls UK will recover the import VAT from you.

(Note: It may be possible for horses to remain in the UK for longer periods prior to exportation back to EU by agreement with HMRC and you should advise the Tattersalls Accounts Department if this is likely to be the case.)

Should the horse fail to sell at auction and you decide it should remain in the UK, you will need to make a payment of the import VAT to Tattersalls GB. The customs value of the horse should be determined to ensure the correct amount of import VAT is paid.

If your co-shareholder in the horse is UK VAT registered or required to be UK VAT registered, you are not eligible to use the Docket Scheme for your co-shareholder's share and they will need to account for their own import VAT. Since 1 January 2021 this can be done within their UK VAT return under "postponed VAT accounting" they will need to confirm with their customs agent, transporter or shipping agent that they wish to account for import VAT on their UK VAT return.

Should the horse fail to sell at auction and you return it to stable within the EU, you must provide Tattersalls with sufficient evidence of the horse's removal from UK within 6 months. If you are unable to do this Tattersalls UK will recover the import VAT chargeable under the docket scheme from you.

(Note: It may be possible for horses to remain in the UK for longer periods prior to exportation back to EU by agreement with HMRC and you should advise the Tattersalls Accounts Department if this is likely to be the case.)

Should the horse fail to sell at auction and you decide it should remain in the UK, you will need to make a payment of the import VAT to Tattersalls GB. The customs value of the horse should be determined to ensure the correct amount of import VAT is paid. Your co-shareholder should consider if they remain eligible to reclaim the import VAT within their UK VAT return.

Horses arriving at Newmarket/Cheltenham/Ascot from the rest of world (ROW)

8. I am a ROW based vendor who does not hold a UK VAT registration whose horse is stabled outside the UK and EU.

By requesting to use the Docket Scheme at the time of completing the sales entry form, any UK import VAT due at the UK frontier can be accounted for by Tattersalls.

Should the horse fail to sell at auction and you return it to stable outside the UK, you must provide Tattersalls with sufficient evidence of the horse's removal from UK within 6 months. If you are

unable to do this Tattersalls UK will recover the import VAT from you.

(Note: It may be possible for horses to remain in the UK for longer periods prior to exportation back to EU by agreement with HMRC and you should advise the Tattersalls Accounts Department if this is likely to be the case.)

Should the horse fail to sell at auction and you decide it should remain in the UK, you will need to make a payment of the import VAT to Tattersalls UK. The customs value of the horse should be determined to ensure the correct amount of import VAT is paid.

9. I am a ROW based vendor who is also UK VAT registered whose horse is stabled outside the UK and EU.

Vendors who are UK VAT registered are not eligible to use the Docket Scheme and will need to account for their own import VAT. Since 1 January 2021 this can be done within your UK VAT return under "postponed VAT accounting" you will need to confirm with your customs agent, transporter or shipping agent that you wish to account for import VAT on your UK VAT return. Should the horse fail to sell at auction, you should consider if you remain eligible to reclaim the import VAT within your UK VAT return.

10. I am a ROW based vendor who holds a share in a horse stabled outside of the UK and EU.

If your co-shareholder in the horse is not registered or required to register for UK VAT you may request to use the Docket Scheme at the time of completing the sales entry form. Any UK import VAT due at the UK frontier can be accounted for by Tattersalls GB.

Should the horse fail to sell at auction and you return it to stable outside the UK, you must provide Tattersalls with sufficient evidence of the horse's removal from UK within 6 months. If you are unable to do this Tattersalls GB will recover the import VAT from you.

(Note: It may be possible for horses to remain in the UK for longer periods prior to exportation back to EU by agreement with HMRC and you should advise the Tattersalls Accounts Department if this is likely to be the case.)

Should the horse fail to sell at auction and you decide it should remain in the UK, you will need to make a payment of the import VAT to Tattersalls GB. The customs value of the horse should be determined to ensure the correct amount of import VAT is paid.

If your co-shareholder in the horse is UK VAT registered or required to be UK VAT registered, you are not eligible to use the Docket Scheme for your co-shareholder's share and they will need to account for their own import VAT. Since 1 January 2021 this can be done within their UK VAT return under "postponed VAT accounting" they will need to confirm with their customs agent, transporter or shipping agent that they wish to account for import VAT on their UK VAT return. Should the horse fail to sell at auction and you return it to stable within the EU, you must provide Tattersalls with sufficient evidence of the horse's removal from UK within 6 months. If you are unable to do this Tattersalls GB will recover the import VAT chargeable under the docket scheme from you.

(Note: It may be possible for horses to remain in the UK for longer periods prior to exportation back to EU by agreement with HMRC and you should advise the Tattersalls Accounts Department if this is likely to be the case.)

Should the horse fail to sell at auction and you decide it should remain in the UK, you will need

to make a payment of the import VAT to Tattersalls GB. The customs value of the horse should be determined to ensure the correct amount of import VAT is paid. Your co-shareholder should consider if they remain eligible to reclaim the import VAT within their UK VAT return.

Implications for Flat rate Farmers selling at Tattersalls GB

Tattersalls GB will continue to be able to recover the flat rate addition from Irish Revenue in respect of horses sold at Newmarket, Cheltenham and Ascot. Flat rate farmers will still be responsible for any customs formalities.

Buying at Tattersalls GB

Since many of the horses sold at Tattersalls GB are sourced from the EU and predominately Ireland, purchasers will see more horses being sold 'with VAT'.

If the purchaser is VAT registered in the UK, then the VAT applicable to the purchase can potentially be reclaimed through their VAT return, on the assumption that the horse is purchased for business purposes e.g. the Racehorse Owners Scheme, breeding stock etc.

Where a horse is purchased at the sales for export from the UK there is no UK VAT payable; this is known as zero-rating. Tattersalls GB must be notified as soon as possible that the horse is to be exported and sufficient evidence of export must be supplied to Tattersalls GB.

Time limits for export: the horse must be exported within six months; however, this may be extended by up to six months for mares due to be covered by a UK based stallion. Where the export is genuinely delayed due to either transport or health requirements, HMRC normally allow a short extension.

Buying at Tattersalls GB - Frequently Asked Questions

Horses sold at Newmarket/Cheltenham/Ascot remain in GB

1. I am a UK VAT registered purchaser who plans to stable the horse in GB.

Where the catalogue advises that VAT will be charged this will be included at the standard rate on your invoice. This is potentially recoverable on your UK VAT return subject to the normal rules.

2. I am purchaser who is not UK VAT registered or required to be registered who plans to stable the horse in GB.

Where the catalogue advises that VAT will be charged this will be included at the standard rate on your invoice. You should consider if you are able to register under the Racehorse Owners Scheme as described above.

3. I am an Irish flat-rate farmer who has purchased a share in a horse which shall be stabled in GB.

Where the catalogue advises that VAT will be charged this will be included at the standard rate on your invoice. You should consider if you are able to register under the Racehorse Owners Scheme as described above.

Horses sold at Newmarket/Cheltenham/Ascot removed to NI

4. I am a UK VAT registered purchaser who plans to stable the horse in NI.

Where the catalogue advises that VAT will be charged this will be included at the standard rate on your invoice. This represents the import VAT accountable when horses are transported to NI and is potentially recoverable on your UK VAT return subject to the normal rules.

Horses transported to NI represent an export from GB and an import to NI. Although there is no requirement for an export declaration on this goods movement you should submit a simplified import declaration upon entry into NI. The UK government has set up the Trader Support Service (TSS) to support the making of these declarations. We recommend that you sign up to the Trader Support Service.

5. I am a purchaser who is not registered or required to be registered for UK VAT who plans to stable the horse in NI.

Where the catalogue advises that VAT will be charged this will be included at the standard rate on your invoice. This represents the import VAT due on the movement of the horse to NI and you should consider if you are able to register under the Racehorse Owners Scheme as described above.

Horses transported to NI represent an export from GB and an import to NI. Although there is no requirement for an export declaration on this goods movement you should submit a simplified

import declaration upon entry into NI. The UK government has set up the Trader Support Service (TSS) to support the making of these declarations. We recommend that you sign up to the Trader Support Service.

6. I am an Irish flat-rate farmer who has purchased a share in a horse which shall be stabled in NI.

Where the catalogue advises that VAT will be charged this will be included at the standard rate on your invoice. This represents the import VAT due on the movement of the horse to NI and you should consider if you are able to register under the Racehorse Owners Scheme as described above.

Horses transported to NI represent an export from GB and an import to NI. Although there is no requirement for an export declaration on this goods movement you should submit a simplified import declaration upon entry into NI. The UK government has set up the Trader Support Service (TSS) to support the making of these declarations. We recommend that you sign up to the Trader Support Service.

Horses sold at Newmarket/Cheltenham/Ascot removed to the EU

7. I am an EU based purchaser who plans to stable the horse in my home EU Member State.

Where the catalogue advises that VAT will be charged this will be included at the standard rate on your invoice unless you advise Tattersalls of your intention to export the horse from the UK. Tattersalls may zero-rate this export on receipt of sufficient evidence that the horse has left the UK within 6 months.

Import VAT will become chargeable at the first EU Member State that the horse enters rather than the EU Member State of destination. You should consider carefully the transport routes undertaken, your ability to reclaim import VAT and consult with your customs agent, transporter or shipping agent to prevent creating import VAT which you are unable to reclaim.

Where a horse is removed from GB to the EU and transported through Northern Ireland for example on its way to the Republic of Ireland import VAT will be chargeable. This shall be included on the invoice raised by Tattersalls at the standard rate. This import VAT is potentially recoverable through the EU VAT refund system.

8. I am a purchaser based outside the EU who plans to stable the horse in the EU.

Where the catalogue advises that VAT will be charged this will be included at the standard rate on your invoice unless you advise Tattersalls of your intention to export the horse from the UK. Tattersalls may zero-rate this export on receipt of sufficient evidence that the horse has left the UK within 6 months.

Import VAT will become chargeable at the first EU Member State that the horse enters rather than the EU Member State of destination. You should consider carefully the transport routes undertaken, your ability to reclaim import VAT and consult with your customs agent, transporter or shipping agent to prevent creating import VAT which you are unable to reclaim.

Where a horse is removed from GB to the EU and transported through Northern Ireland for

example on its way to the Republic of Ireland import VAT will be chargeable. This shall be included on the invoice raised by Tattersalls at the standard rate. This import VAT is potentially recoverable through the EU VAT refund system.

9. I am an EU based purchaser who has purchased a share in a horse which shall be stabled in the EU.

Where the catalogue advises that VAT will be charged this will be included at the standard rate on your invoice unless you advise Tattersalls of your intention to export the horse from the UK. Tattersalls may zero-rate this export on receipt of sufficient evidence that the horse has left the UK within 6 months.

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Where a horse is removed from GB to the EU and transported through Northern Ireland for example on its way to the Republic of Ireland import VAT will be chargeable. This shall be included on the invoice raised by Tattersalls at the standard rate. This import VAT is potentially recoverable through the EU VAT refund system.

10. I am an Irish flat-rate farmer who has purchased a share in a horse which shall be stabled in EU.

Where the catalogue advises that VAT will be charged this will be included at the standard rate on your invoice unless you advise Tattersalls of your intention to export the horse from the UK. Tattersalls may zero-rate this export on receipt of sufficient evidence that the horse has left the UK within 6 months.

Import VAT will become chargeable at the first EU Member State that the horse enters rather than the EU Member State of destination. You should consider carefully the transport routes undertaken, your ability to reclaim import VAT and consult with your customs agent, transporter or shipping agent to prevent creating import VAT which you are unable to reclaim.

Where a horse is removed from GB to the EU and transported through Northern Ireland for example on its way to the Republic of Ireland import VAT will be chargeable. This shall be included on the invoice raised by Tattersalls at the standard rate. This import VAT is potentially recoverable through the EU VAT refund system. However should you have any concerns about the recoverability of this import VAT please speak to a member of Tattersalls.

Horses sold at Newmarket/Cheltenham/Ascot depart for the rest of world (ROW)

11. I am a purchaser based outside the UK and EU who plans to stable the horse outside of the UK and EU.

Where the catalogue advises that VAT will be charged this will be included at the standard rate on your invoice unless you advise Tattersalls of your intention to export the horse from the UK. Tattersalls may zero-rate this export on receipt of sufficient evidence that the horse has left the

UK within 6 months.

Import VAT may become chargeable in the country of importation and you should consider carefully transport routes undertaken, your ability to reclaim import VAT and consult with your customs agent, transporter or shipping agent to prevent creating import VAT which you are unable to reclaim.

12. I am a purchaser based outside the UK and EU who has purchased a share in a horse which shall be stabled outside the UK and EU.

Where the catalogue advises that VAT will be charged this will be included at the standard rate on your invoice unless you advise Tattersalls of your intention to export the horse from the UK. Tattersalls may zero-rate this export on receipt of sufficient evidence that the horse has left the UK within 6 months.

Import VAT may become chargeable in the country of importation and you should consider carefully transport routes undertaken, your ability to reclaim import VAT and consult with your customs agent, transporter or shipping agent to prevent creating import VAT which you are unable to reclaim.

Tattersalls Ireland: Customs and VAT requirements

Background

This section deals with the buying and selling of bloodstock at Tattersalls Ireland. It includes details of the changes to the Customs and VAT regime related to the import and export of bloodstock to and from Ireland. It also details the implications of moving horses between NI and ROI given the new status of NI under the Northern Ireland Protocol as remaining under the EU Single Market rules for goods. The principal change following the UK's departure from the EU is in relation to customs controls and the related VAT and duty implications for the movement of horses between Ireland and GB. There are also veterinary controls and potential Animal Health Law requirements that need to be considered alongside the customs controls and these need to be met to allow your horse to travel to ROI.

Customs

The movement of horses between GB and NI now requires customs declarations to be completed and submitted to the relevant customs authorities (the Revenue Commissioners in Ireland and HMRC in the UK). An export declaration will need to be made for your horse when it leaves GB or ROI for the movement of horses crossing the customs border, and an import declaration will be required in the country of arrival (e.g. ROI or GB).

For import customs clearance into ROI for bloodstock sale auctions in ROI and export customs clearance from ROI for bloodstock sale auctions in ROI, Tattersalls Ireland has appointed a customs clearance agent as part of this process and will supply the applicable information to your transport company in this regard. All Veterinary Controls, Animal Health Law requirements and logistical requirements are the responsibility of GB based vendors and purchasers. Our advice is that you liaise with your transport company to ensure veterinary controls, animal health requirements and logistical requirements are complied with.

VAT

Ordinarily VAT will be payable to the country to which you are sending the horse, at the VAT rate applicable in that country. For example, horses being imported into ROI from GB would be chargeable to Irish VAT on importation. The VAT rate depends on the status of the horse (i.e. racehorse, horse for breeding, horse for food production etc.). Irish VAT will generally arise at the reduced rate of VAT, currently 13.5%. Likewise, all horses being permanently exported to GB (or other non-EU countries) from Ireland will not be subject to Irish VAT but could be liable to VAT at the point of entry into that third country.

Northern Ireland

The movement of horses (goods) between ROI and NI will remain the same. The procedures in place prior to 1 January 2021 continue to apply. Where GB is referenced in this guide it pertains to England, Scotland and Wales.

VAT Registration

For Irish purchasers, as before, a VAT registration may be applied for to reclaim VAT on purchases. The basic requirement being that the purchaser is involved in a business activity, which gives rise to a VAT deduction in Ireland. There are specific rules around when a person involved in racing or breeding stock is obliged to Irish VAT register. Further information on Irish VAT registration can be found at; <https://www.revenue.ie/en/vat/vat-on-goods/horses-and-greyhounds/index.aspx>.

Reference to 'selling at auction' in this guide includes both transactions in the Ring and private sales that are recorded in the records of Tattersalls.

Selling at Tattersalls Ireland

Customs

For GB based vendors who are sending horses for sale at Tattersalls Ireland, an export declaration will be required in GB, an import declaration will be required in ROI and veterinary controls will need to be undertaken in ROI. In addition, a Pre-Boarding Notification will need to be submitted to Irish Revenue to allow the horses to travel by ferry to ROI. For horses originating in NI moving to ROI, there are no customs controls under the Northern Ireland Protocol. Careful consideration should be given to which route should be chosen.

For the export declaration from GB, this will be the responsibility of GB-based vendors. You should engage your transport provider to determine if they can submit export declarations on your behalf to HMRC. Should they not be in a position to do so, you will need to engage the services of a GB-based customs clearance agent.

For the import declaration into Ireland, Tattersalls Ireland have appointed a customs clearance agent. Relevant information for import clearance into Ireland will be provided by you to Tattersalls Ireland when entering your horse for bloodstock sale auction. Should further information be required, Tattersalls Ireland will request this from you. Tattersalls Ireland will share the information required with our appointed customs clearance agent.

For the Veterinary Controls in Ireland and animal health requirements, this will be the responsibility of GB-based vendors. You should engage your transport provider to determine if they can submit required veterinary licences and documentation to the Department of Agriculture in Ireland. Your transport provider should also outline any documentary requirements for live animal controls.

The Pre-Boarding Notification (PBN) will be the responsibility of the transport provider. As such, Tattersalls Ireland's appointed customs clearance agent will provide your transport provider with the relevant import declaration Movement Reference Number (MRN) once the import declaration has been submitted. Your transport provider will submit the relevant information to the Irish Revenue PBN system to allow boarding of the ferry.

Tattersalls Ireland will arrange for the management of any applicable import customs duties or import VAT. Where customs duties or import VAT liability arises, these will be chargeable to the GB-based vendor. Tattersalls Ireland are utilising customs procedures to efficiently manage these potential costs but liability remains with the GB-based vendor where applicable (see Appendix B for an import process flow).

VAT

Import VAT may be postponed because Tattersalls Ireland is VAT registered and has an EORI registration. When importing the horse an election for postponed VAT accounting is completed on the importation documentation by the Tattersalls Ireland appointed customs agent. Tattersalls Ireland will account for Irish VAT using the reverse charge mechanism. Irish VAT will generally not arise, other than in the limited circumstances where a horse is not sold and remains in Ireland. The purchaser may be in a position to recover VAT charged.

Selling at Tattersalls Ireland - Frequently Asked Questions

- 1. I am a GB-based vendor who sends a horse to the sales in ROI and the horse does not sell. If I return the horse to the GB, what are the Irish VAT implications?**

No Irish import VAT is payable once sufficient evidence of export has been produced to Tattersalls Ireland; this evidence is normally provided by the shipping/transport company.

*No UK import VAT or customs duties are payable, assuming that the horse which was previously exported and is now returned to GB under the same ownership and in the same state. This is known as returned goods relief and permits the zero-rating of the horse on re-import. There are obligations that the vendor will need to meet in order to avail of Returned Goods Relief. **Independent UK VAT advice should be obtained in this regard.***

- 2. I am a GB-based vendor who sends a horse to the sales in ROI and the horse does not sell. After the sale, I leave the horse in ROI. Do I have to pay import VAT?**

Yes. Import VAT crystallises when the horse is to remain in ROI, i.e. the horse is viewed as being in free circulation within the EU. The vendor will be charged the import VAT amount. Tattersalls Ireland will invoice this amount until proof of export is provided by the vendor, at which point, the VAT charge would be reversed.

- 3. I am a GB-based vendor who sends a horse to the sales in ROI and the horse sells. After the sale the horse is returned to GB. Do I have to pay import VAT in ROI?**

No Irish import VAT is payable. When the horse is sold and is exported from ROI to GB or a non-EU country Irish VAT will not arise.

The vendors Transport Company/Customs Agent will need to ensure the correct information is included on the import declaration. Tattersalls Ireland can provide instruction on this.

- 4. I am a GB-based vendor who sends a horse to the sales in ROI and the horse sells. After the sale the horse is dispatched to an EU Member State. Do I have to pay import VAT?**

No Irish import VAT is payable. When the horse is sold and is dispatched from ROI to the EU and the purchaser provides an EU VAT number Irish VAT will not arise. The horse must be dispatched from ROI within three months of sale.

- 5. I am a GB-based vendor who sends a horse to the sales in ROI and the horse sells. After the sale the horse remains in ROI. Do I have to pay import VAT?**

No Irish import VAT is payable. Irish VAT will arise on the sale where the horse is sold but remains in ROI after sale. Import VAT will be accounted for by Tattersalls Ireland. The purchaser may be in a position to recover the Irish VAT charged.

- 6. I am a GB-based vendor who sends a horse to the sales in Ireland and the horse does not sell. Is there a time limit by which I must have repatriated the horse?**

The horse can remain in ROI for a period of up to 24 months. Tattersalls Ireland will charge VAT to the purchaser and this VAT charge can be reversed within 24 months on receipt of evidence that the horse has been exported from ROI.

Buying at Tattersalls Ireland

For GB-based purchasers who are buying horses at Tattersalls Ireland, an export declaration will be required in ROI, an import declaration will be required in GB and Veterinary controls will need to be undertaken in GB. In addition, a Goods Movement Reference (GMR) will need to be submitted to the GB authorities to allow the horses to travel by ferry from ROI. For horses being purchased by buyers in NI moving from ROI, there are no customs controls under the Northern Ireland Protocol.

For the export declaration from ROI, Tattersalls Ireland have appointed a customs clearance agent to assist with the customs export declarations. Relevant information for export clearance from ROI will be submitted by Tattersalls Ireland to their customs agent as part of this process and the purchasers transport company should liaise with the Tattersalls Ireland appointed customs clearance agent.

For the import declaration into GB, you should engage your transport provider to determine if they can submit import declarations on your behalf to HMRC. Should they not be able to do so, you will need to engage the services of a UK based customs clearance agent.

For the veterinary controls and Animal Health Requirements in GB, this will be the responsibility of the GB-based purchaser. You should engage your transport provider to determine if they can submit required veterinary licences to the GB authorities. Your transport provider should also outline any documentary requirements for live animal controls.

The Goods Movement Reference (GMR) and Pre-Boarding Notification (PBN) will be the responsibility of the purchaser's transport provider. As such, Tattersalls Ireland's appointed customs clearance agent will provide your transport provider with the relevant export declaration Movement Reference Number (MRN) for the Revenue PBN system once the export declaration has been submitted. Your transport provider will submit the relevant information to the Revenue PBN system to allow boarding of the ferry. Relevant MRNs for the GB GMR will be the responsibility of the GB- based purchaser and their transport company.

Upon importation into GB, import VAT and customs duties **could become payable to HMRC**. The GB-based purchaser, being the person responsible for UK import VAT and customs duties will therefore need to liaise with his tax agent and transport provider, in a timely manner, to determine if UK import VAT and duties arise and how the tax can be remitted to HMRC.

If the GB purchaser is VAT registered in ROI, then the Irish VAT charged to the GB purchaser may be reclaimed through the relevant VAT3 return. This is on the assumption that the horse is purchased for business purposes, which depends on the buyer's individual VAT status. Independent VAT advice should be sought.

Buying at Tattersalls Ireland - Frequently Asked Questions

- 1. I am a GB VAT registered purchaser who purchases a horse at the sales in ROI and returns the horse to GB. Do I have to pay Irish VAT on the purchase?**

No Irish VAT is payable provided evidence of the horse being exported to GB is provided to Tattersalls Ireland. This evidence is normally provided by the shipping/transport company. Applicable GB import duties are the responsibility of the purchaser.

- 2. I am a GB resident who is not VAT registered. I purchase a horse at the sales and return the horse to GB. Do I have to pay Irish VAT on the purchase?**

No Irish VAT is payable provided evidence of the horse being exported to GB is provided to Tattersalls Ireland. This evidence is normally provided by the shipping/transport company. UK VAT could arise on the importation of the horse back into GB. Independent third-party advice should be sought to ensure that UK import VAT is avoided where possible.

- 3. I am VAT registered in the UK: if I purchase a horse at the Irish sales and export it to GB, do I have to pay import VAT on arrival in the UK?**

UK import VAT could arise on the importation of the horse back into the UK. Independent third-party advice should be sought to ensure that UK import VAT is avoided where possible.

- 4. I am VAT registered in NI: if I purchase a horse at the Irish sales and dispatch the horse to NI, do I have to pay Irish VAT?**

No Irish VAT is payable provided the horse is dispatched from Ireland to NI within three months of sale and the NI purchaser provides his NI VAT registration number to Tattersalls Ireland.

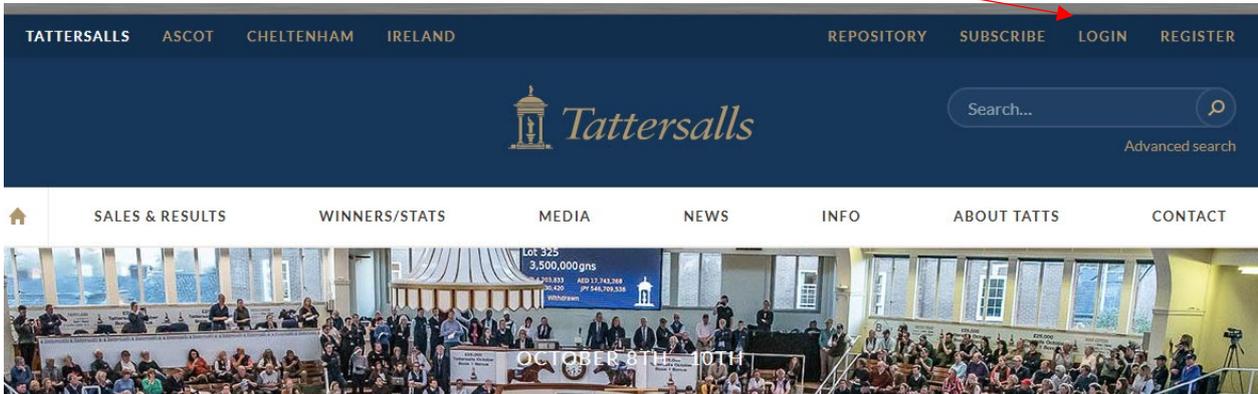
- 5. I am not VAT registered in NI: if I purchase a horse at the Irish sales do I have to pay Irish VAT?**

Irish VAT is payable unless an EU VAT number and a proof of dispatch from Ireland to NI is provided by the NI purchaser. In all cases, the horse will not be 'dispatched' by or on behalf of Tattersalls. The NI purchaser will need to consider whether the movement of the horse from Ireland to NI results in the NI purchaser having to VAT register in NI (as a result of making an intra-community acquisition of the horse into NI). Independent and timely NI VAT advice should be obtained by the NI purchaser.

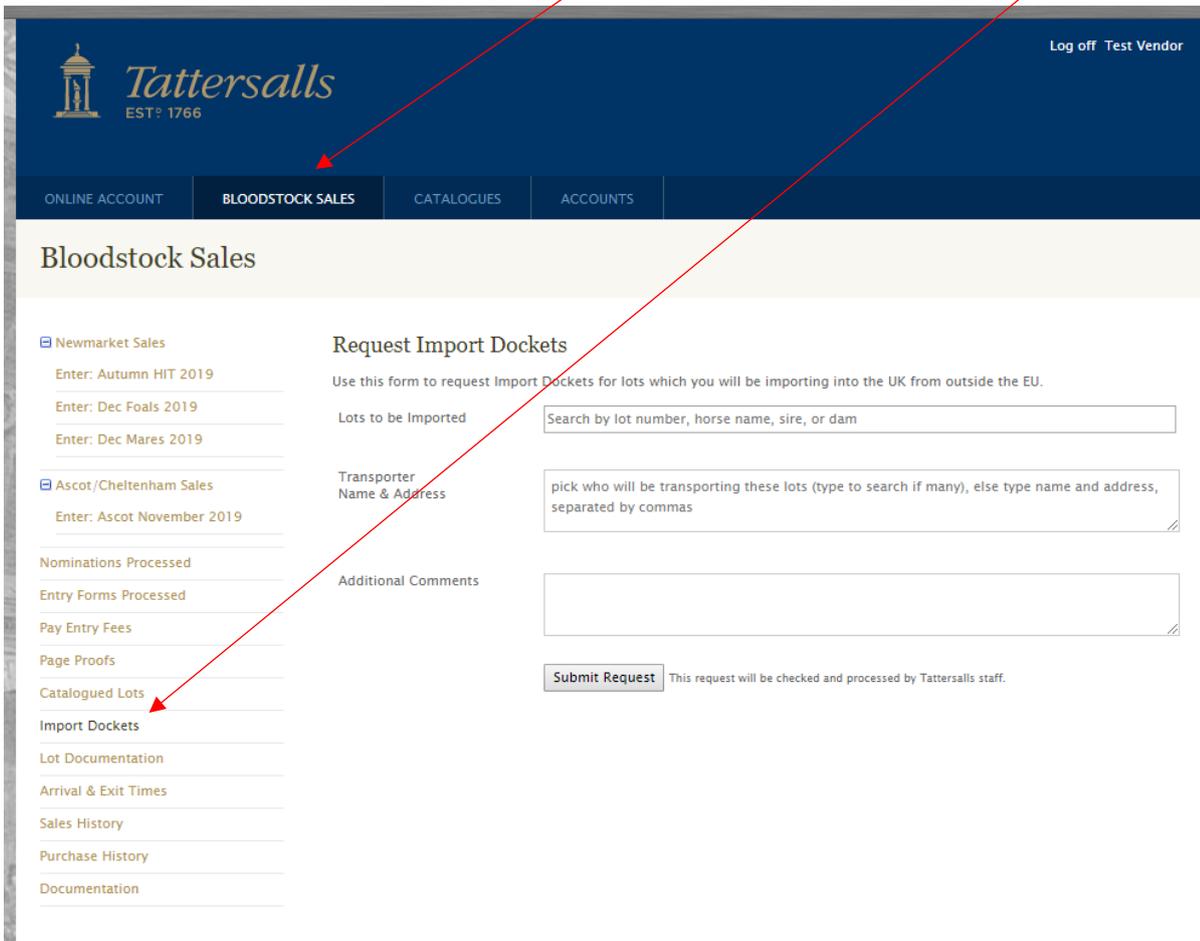
APPENDIX A
Tattersalls GB Import Docket
(Not applicable to Tattersalls Ireland Sales)

***Instructions for EU and ROW Vendors importing
lots for sale at a Tattersalls GB sales venue
(Newmarket, Cheltenham or Ascot)***

You require an online account with Tattersalls
Go to www.tattersalls.com
Login



Enter username & password where prompted.
Once logged in, select "BLOODSTOCK SALES", then "Import Dockets".



Click in the box titled “Lots to be imported”

A list of your entered lots will be displayed. Click on the lot you wish to create the Import Docket for

Request Import Dockets

Use this form to request Import Dockets for lots which you will be importing into the UK from outside the EU.

Lots to be Imported
OC1 499. Nathaniel (IRE) / Pharadelle (IRE)
OC2 1055. Exceed And Excel (AUS) / Illustrious Miss (USA)
OC2 1138. No Nay Never (USA) / Mackenzie's Friend (GB)

Transporter Name & Address

Additional Comments

This request will be checked and processed by Tattersalls staff.

Repeat as above for your choice of Transporter:

Request Import Dockets

Use this form to request Import Dockets for lots which you will be importing into the UK from outside the EU.

Lots to be Imported

Transporter Name & Address
B.B.A. Ireland Ltd. — Kilwarden Lodge, Kill, Co.Kildare, W91 T998, Ireland
Ballinroe Horse Transport — Templemore, Co.Tipperary, Ireland
BBA Shipping & Transport Ltd — Queensberry Mews, High Street, Newmarket, Suffolk, CB8 9AE
Bloodstock Accountancy Services Ltd — 29 Lower Patrick Street, Kilkenny, Ireland
Bloodstock Services Ltd — 1 Tivoli Terrace South, Dun Laoghaire, Co Dublin, Ireland
C & C Horse Transport — Mount Pleasant Way, Stokesley Business Park, Stokesley, N Yorks, TS9 5NZ

Additional Comments

Once above steps are completed, the following box will appear. Click on “Submit Request”

This request will be checked and processed by Tattersalls staff.

A member of Tattersalls staff will process the Import Docket and send an email with a PDF document attached containing four copies of the form (shown below).

TATTERSALLS LTD
NEWMARKET
SUFFOLK CB8 9PT

SALE:
LOT:

TATTERSALLS DOCKET

Importation of a Horse for Sale at Tattersalls Bloodstock Sales

NOTE:-

This docket must be prepared in quadruplicate for each horse imported from outside the United Kingdom (UK) for Sale at Tattersalls Bloodstock Sales. All copies of the Docket must accompany the horse to the place of importation and must be presented to H.M. Customs & Excise with the appropriate Customs Entry Form.

Stamped copies of the Docket and Customs Entry Form must be handed into Tattersalls Office at Park Paddocks, Newmarket, prior to the Sales. Failure to ensure this is done may prohibit the sale of the horse.

PARTICULARS OF THE HORSE

- A. Name (if any) or Sire and Dam ~~<Horse Name>~~.....
Colour ~~<Colour>~~.....
Sex ~~<Sex>~~.....
Date Foaled (year) ~~<Foaled Date>~~.....
- B. Name of Owner ~~<Entry Vendor: Name 1>~~.....
Address of Owner ~~<Entry Vendor: Address 1>~~.....
- C. Name of Person entering Horse for sale
(if different to "B" above) ~~<Published Consignor>~~.....
- D. Agreed Value of Horse **£10,500**..... C.I.F.
- E. Name of Transporter or Shipping Agent ~~<Import Shipper Name>~~.....
Address ~~<Import Shipper Address: commas>~~.....
- F. Classification ~~<Horse Type>~~.....

Declaration

I being the Owner or the Expressly Authorised Agent of the Owner(s) of the above Lot undertake that if the Lot is not sold at Tattersalls Sales to either:

- i export the Lot from the UK immediately following the Sale and supply Tattersalls with a copy of the Shipping Document showing that the Lot has been removed from the UK or
- ii pay to Tattersalls on demand the amount of V.A.T. due on importation in a sum acceptable to H.M. Customs & Excise and supply Tattersalls with the name and address of my agent in the United Kingdom and instruct him to pay to Tattersalls on demand the amount of V.A.T. acceptable to H.M. Customs & Excise.

Date Signed (Vendor)

Certificate

To H.M. Customs & Excise:

Tattersalls Limited of Terrace House, Newmarket, Suffolk CB8 9BT (V.A.T. Registration Number 239760044) (EORI GB239760044000) being Agent for the person named at (B) above hereby request that they may be treated as the principal for the purpose of Value Added Tax on the importation and supply of the animal described above which is entered for the Tattersalls Bloodstock Sales at Park Paddocks, Newmarket, commencing on

Sale Date:

We further confirm that the VAT due at importation will be accounted for under postponed accounting.

Signed
For and on behalf of Tattersalls

206 (4/96)

For the use of H.M. Customs & Excise

PAGE 1

You will need to print all four pages of this document, complete the declaration on each of the four pages (print name, date and sign name).

All four pages will need to accompany the horse to the place of importation and must be presented to the Customs Authorities with the appropriate Customs Entry Form.

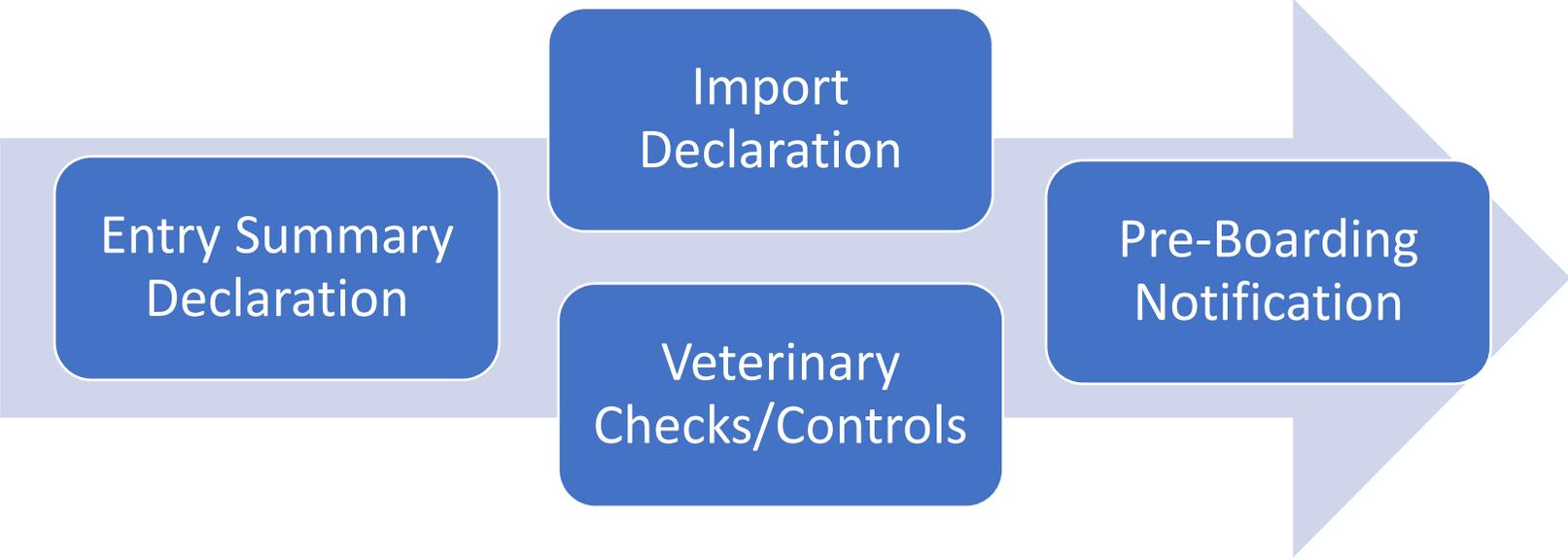
ALL documents will need to be stamped by HM Customs & Excise and then handed in to Tattersalls Office on arrival at the sale venue – **FAILURE TO DO SO MAY PROHIBIT SALE OF THE HORSE.**

Should the horse not be sold, the import VAT amount will be payable in full by the vendor, unless the horse is exported out of GB and Proof of Export is forwarded to Tattersalls GB. Following which, a credit note will be issued equal to the VAT amount charged as indicated above.

APPENDIX B
Import and Export Process in
Ireland

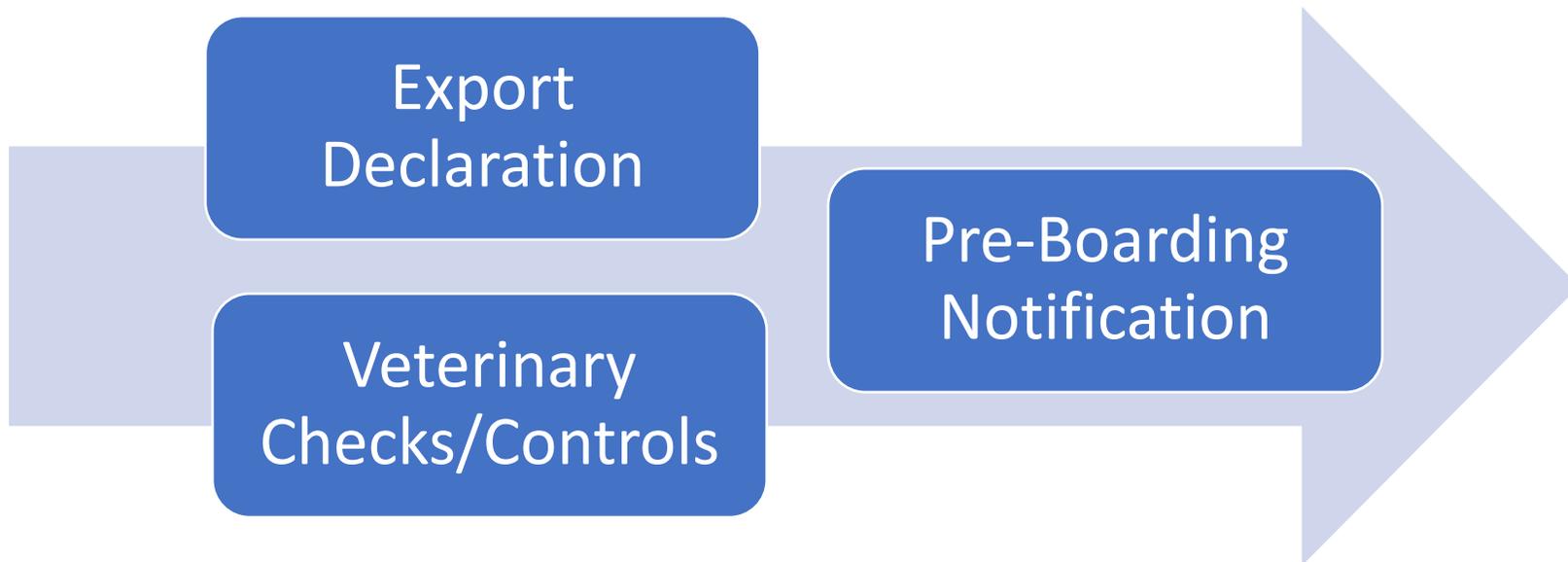
For information purposes only

GB Vendors coming to an Irish Sale – Import Process in Ireland and who to contact:



The Entry Summary Declaration, Veterinary Checks/Controls and Pre-Boarding Notification steps are the responsibility of the GB vendor/vendors transport company. Tattersalls Ireland will have their customs clearance agent submit the Import Declaration.

GB Purchasers at an Irish Sale – Export Process in Ireland and who to contact:



The Veterinary Checks/Controls and Pre-Boarding Notification steps are the responsibility of the GB purchaser/GB purchaser's transport company (or GB vendor where a lot is not sold and is returning to GB. Tattersalls Ireland will have their customs clearance agent submit the Export Declaration.