



European Vat Matrix

Valid from 1 July 2021 - this guide will indicate who is liable for remitting VAT to the tax authority. If you have any questions, please contact a member of the *Motor Sport* team.

Vendor country	Dispatch country	Shipping country	Liability
GB	EU	NI	<= €150 Motor Sport > €150 Vendor
GB	EU	GB	<=€135 Motor Sport > £135 Vendor
GB	EU	EU	Vendor
GB	EU	Channel Islands & Isle of Man	Vendor
GB	EU	Rest of world	Vendor
GB	NI	EU	<= €150 Motor Sport > €150 Vendor
GB	NI	GB	Vendor
GB	NI	NI	Vendor
GB	NI	Channel Islands & Isle of Man	Vendor
GB	NI	Rest of world	Vendor
GB	GB	NI	Vendor
GB	GB	EU	<= €150 Motor Sport > €150 Vendor
GB	GB	GB	Vendor
GB	GB	Channel Islands & Isle of Man	Vendor
GB	GB	Rest of world	Vendor
GB	Channel Islands & Isle of Man	NI	Vendor



GB	Channel Islands & Isle of Man	EU	<= €150 Motor Sport > €150 Vendor
GB	Channel Islands & Isle of Man	GB	Vendor
GB	Channel Islands & Isle of Man	Channel Islands & Isle of Man	Vendor
GB	Channel Islands & Isle of Man	Rest of world	Vendor
NI	NI	EU	<= €150 Motor Sport > €150 Vendor
NI	NI	GB	Vendor
NI	NI	NI	Vendor
NI	NI	Channel Islands & Isle of Man	Vendor
NI	NI	Rest of world	Vendor
NI	EU	NI	<= €150 Motor Sport > €150 Vendor
NI	EU	GB	<=£135 Motor Sport > £135 Vendor
NI	EU	EU	Vendor
NI	EU	Channel Islands & Isle of Man	Vendor
NI	EU	Rest of world	Vendor
NI	GB	NI	Vendor
NI	GB	EU	<= €150 Motor Sport > €150 Vendor
NI	GB	GB	Vendor



NI	GB	Channel Islands & Isle of Man	Vendor
NI	GB	Rest of world	Vendor
NI	Channel Islands & Isle of Man	NI	Vendor
NI	Channel Islands & Isle of Man	EU	<= €150 Motor Sport > €150 Vendor
NI	Channel Islands & Isle of Man	GB	Vendor
NI	Channel Islands & Isle of Man	Channel Islands & Isle of Man	Vendor
NI	Channel Islands & Isle of Man	Rest of world	Vendor
EU	EU	NI	<= €150 Motor Sport > €150 Vendor
EU	EU	GB	<=£135 Motor Sport > £135 Vendor
EU	EU	EU	Vendor
EU	EU	Channel Islands & Isle of Man	Vendor
EU	EU	Rest of world	Vendor
EU	NI	EU	<= €150 Motor Sport > €150 Vendor
EU	NI	GB	<=£135 Motor Sport > £135 Vendor
EU	NI	NI	Vendor
EU	NI	Channel Islands & Isle of Man	Vendor



EU	NI	Rest of world	Vendor
EU	GB	NI	Motor Sport (no threshold)
EU	GB	EU	<= €150 Motor Sport > €150 Vendor
EU	GB	GB	Motor Sport (no threshold)
EU	GB	Channel Islands & Isle of Man	Vendor
EU	GB	Rest of world	Vendor
EU	Channel Islands & Isle of Man	NI	Vendor
EU	Channel Islands & Isle of Man	EU	<= €150 Motor Sport > €150 Vendor
EU	Channel Islands & Isle of Man	GB	Vendor
EU	Channel Islands & Isle of Man	Channel Islands & Isle of Man	Vendor
EU	Channel Islands & Isle of Man	Rest of world	Vendor
Channel Islands & Isle of Man	EU	NI	<= €150 Motor Sport > €150 Vendor
Channel Islands & Isle of Man	EU	Channel Islands & Isle of Man	Vendor
Channel Islands & Isle of Man	EU	GB	<=£135 Motor Sport > £135 Vendor
Channel Islands & Isle of Man	EU	EU	Vendor



Channel Islands & Isle of Man	EU	Rest of world	Vendor
Channel Islands & Isle of Man	GB	NI	Motor Sport (no threshold)
Channel Islands & Isle of Man	GB	EU	<= €150 Motor Sport > €150 Vendor
Channel Islands & Isle of Man	GB	Channel Islands & Isle of Man	Vendor
Channel Islands & Isle of Man	GB	GB	Motor Sport (no threshold)
Channel Islands & Isle of Man	GB	Rest of world	Vendor
Channel Islands & Isle of Man	Channel Islands & Isle of Man	NI	Vendor
Channel Islands & Isle of Man	Channel Islands & Isle of Man	EU	<= €150 Motor Sport > €150 Vendor
Channel Islands & Isle of Man	Channel Islands & Isle of Man	Channel Islands & Isle of Man	Vendor
Channel Islands & Isle of Man	Channel Islands & Isle of Man	GB	Vendor (assumes VAT collected and paid to HMRC under Import VAT Accounting Scheme)
Channel Islands & Isle of Man	Channel Islands & Isle of Man	Rest of world	Vendor
Channel Islands & Isle of Man	NI	GB	<=£135 Motor Sport > £135 Vendor
Channel Islands & Isle of Man	NI	EU	<= €150 Motor Sport > €150 Vendor



Channel Islands & Isle of Man	NI	NI	Vendor
Channel Islands & Isle of Man	NI	Channel Islands & Isle of Man	Vendor
Channel Islands & Isle of Man	NI	Rest of world	Vendor