



HM Revenue
& Customs

Group VAT Registrations and Intrastat

A group registration is an arrangement that allows two or more corporate bodies to account for tax as a single taxable person.

All companies in a group registration are part of this 'taxable person'. Therefore, the value of the total trade with the EU of the group (the trade of each of the corporate bodies, which make up the group) contributes towards the Intrastat threshold calculation for arrivals and dispatches. Intrastat declarations must be reported under the group VAT identification number, which can help identification in the case of enquiries.

If a company uses separate VAT registrations for its branches, their Intrastat liability will be assessed individually.

Once the total EU trade of the group exceeds the Intrastat threshold, any further trade, from the beginning of the month in which the threshold was exceeded, must be reported on an Intrastat Supplementary Declaration (SD).

It is recommended that EU trade is monitored at a single point within the group to ensure that this rule is adhered to. Companies within a group, which submit VAT data autonomously, may also submit Intrastat SDs individually.

If you have any questions about this Information Sheet, please email them to uktradeinfo@hmrc.gov.uk entering 'Information Sheet, Group registration' in the subject field.

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