



**HM Revenue  
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# HM Revenue and Customs

## 2017 UK VAT Registered Importer and Exporter Population – Trade in Goods

### Summary

This article breaks down the UK's Value Added Tax (VAT) registered business population for 2017, explaining the numbers of VAT registered businesses who have declared to HMRC trade in goods with EU and Non-EU countries, and the combination therein.

### Data sources

The unique business count for UK VAT registered businesses trading in goods with EU countries has been collected from VAT data and the Intrastat survey. All VAT registered businesses must submit VAT returns, which include values of EU trade. Businesses whose annual value of imports and exports of goods from/to EU countries exceed a given value threshold (EU imports: £1.5 million, EU exports: £250,000) are required to provide a more detailed Intrastat declaration each month.

The business count for UK VAT registered businesses trading in goods with Non-EU countries has been collected from customs declarations presented to HMRC using the Customs Handling of Import and Export Freight (CHIEF) system.

These counts do not include businesses trading below the VAT registration threshold.

**Table 1: UK's VAT registered importer and exporter population for trade in goods in 2017**

<b>Trade Pattern</b>	<b>No. of Businesses</b>
With EU Member States Only	145,000
With Non-EU Countries Only	77,000
With Both EU & Non-EU	73,000
<b>Total EU</b>	<b>217,000</b>
<b>Total Non-EU</b>	<b>150,000</b>
<b>Total</b>	<b>295,000</b>

*Source: HMRC Overseas Trade Statistics*

*Notes:*

- 1. Data for 2017 is provisional*
- 2. Values rounded to nearest thousand*

**Explanatory Notes**

1. The business count is derived from trade declarations and is a count of all VAT Registered businesses importing and exporting. The Non-EU and Total figures will not include businesses whose Non-EU trade is made up entirely of consignments below the statistical threshold (£873 and 1000kg for 2017)
2. Intrastat and CHIEF data has been compiled on a special trade basis, excluding trade that enters a customs warehouse but does not enter free circulation in the UK
3. The data presented will differ to that in HMRC's Regional Trade Statistics (RTS) which presents business counts compiled on a quarterly basis and separately for imports and exports. This release provides annual counts for imports and exports combined
4. Statistics collected from the Intrastat survey remain provisional and subject to potential revision. These will be finalised later in the year and a final version of this statistical release is planned for November 2018