



HM Revenue  
& Customs

# HM Revenue and Customs

## 2015 UK VAT Registered Importer and Exporter Population

**Coverage:**  
United Kingdom

**Theme:**  
Government

**Released:**  
August 2017

**Next release:**  
TBC

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### *Summary*

This article breaks down the UK's Value Added Tax (VAT) registered business population for 2015, clearly explaining the numbers of VAT registered businesses who have traded with EU and Non-EU countries, and the combination therein.

### *Data sources*

The unique business count for UK VAT registered businesses trading 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 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 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 business population in 2015**

<b>Trade Pattern</b>	<b>No. of Businesses<sup>1</sup></b>
With EU Member States Only (including those businesses who intended to trade) <sup>2</sup>	180,000
With EU Member States Only (including only those businesses who actually traded) <sup>3</sup>	132,000
With Non-EU Countries Only	68,000
With Both EU & Non-EU	73,000
<b>Total Non-EU</b>	<b>141,000</b>
<b>Total EU</b> (including those businesses who intended to trade)	<b>254,000</b>
<b>Total EU</b> (including only those businesses who actually traded)	<b>205,000</b>
<b>Total</b> (including only those businesses who actually traded)	<b>273,000</b>

Source: Overseas Trade Statistics<sup>4</sup>

Note:

<sup>1</sup> Values rounded to nearest thousand

<sup>2</sup> When businesses register for VAT they can indicate an 'intention to trade with the EU' under Q22 on the VAT1 registration form, which asks whether they expect to buy from and/or sell goods to other EU member states. This figure includes businesses that had indicated they 'intended to trade' with the EU, but ultimately did not declare any trade in 2015.

<sup>3</sup> This figure is a subset of the 180,000 EU only businesses who actually traded in 2015. This data has been declared by businesses via box 8 and/or 9 of the VAT return, or from the Intrastat survey if a business reaches the Intrastat threshold values (£1.5m for EU imports, £250k for EU exports).

<sup>4</sup> The UK Regional Trade Statistics publication includes business counts for the number of UK importers from and exporters to EU and Non-EU countries. Businesses may be included in more than one count (with the exception of the total business counts), so you cannot add the EU importers and EU exporters counts to reach a total for EU trading businesses. Businesses that are active in both EU and Non-EU markets are counted once only in the total business counts for Exports and Imports.