



TPN Invoicing & European Freight

TPN have now realised that freight to the Republic of Ireland is exempt from VAT. It is going to take them some time to update their systems. Charging for CHIEF paperwork also does not currently come back in the data.

TPN Invoicing will not allow you to mix vatable and non-vatable charges on the same invoice.

If you do not have many EU shipments then it is recommended that you create an extra account for these and set it to non-vatable e.g. you have an account ABC then you have another called ABCX.

Key your EU freight in under ABCX and domestic under ABC.

Loadmaster 44.0.1.45 update

This is a large update on our web site. Instructions for loading are included on the web site as a PDF document. Please read this prior to installation. Note that you must update all your computers to this version i.e. you cannot mix with previous versions due to file structure changes.

Loadmaster has always been able to deal with multiple VAT rates (99).

Loadmaster stores the individual VAT charges for each of the different rates at the time of creating the invoice. If you use a second currency then it also stores the exchange rate at the time of creation so that reprinted invoices are always correct. You can mix VAT rates on the same invoice.

While there is a general default rate set in Global Parameters you can set a different rate on individual customers. Every job can be at different rates.

This update allows TPN depots to import Irish consignments and apply zero VAT upon importation when using the sync option. You can reset previous non-invoiced TPN consignments as well. It also extends the TPN zones that can be used to 255 in TPN Unique Pricing. You can also tag services as being at the same rate as another service to reduce the setup required, so if you only need set the rates of one service then tag other that are being charges the same rate. Cloning of rates has also been enhanced.

There have been some slight changes to invoice layout to allow the DHL job numbers to display all 14 characters.

Secure FTP has been added for DHL data transfers.



VAT

There seems to be some confusion about charging VAT on work that involves the actual movement of goods into the EU. Dealing with the value of the actual goods to the EU is the responsibility of the customer or their agent under the CHIEF system.

The movement of goods is classified as a service.

The charging of VAT on the movement of goods depends upon the 'place of supply' and is covered by this notice –

<https://www.gov.uk/guidance/vat-place-of-supply-of-services-notice-741a#sec8>

"For VAT purposes, the place of supply of a service is the place where that service is treated as being supplied. This is the place where it's liable to VAT (if any).

If the supply is in the UK it is subject to UK VAT. If the supply is in an EU member state or another country it is said to be 'outside the scope' of UK VAT."

"If you belong in the UK and the place of supply of your services is the UK, you must charge any UK VAT due and account for it to HMRC regardless of where your customer belongs. If the place of supply of your services is outside the UK, you or your customer may be liable to account for any VAT due to the tax authorities of that country."

If you pick up in the UK and deliver to the UK, EU or the rest of the world then the place of supply is the UK but you only charge standard VAT on UK to UK deliveries.

If you arrange a pickup in the EU and then delivery in the EU then the place of supply is the EU. No VAT is applicable.

Guidance can be found here –

Work out your place of supply of services for VAT rules

(<https://www.gov.uk/guidance/vat-how-to-work-out-your-place-of-supply-of-services>)

VAT rules for supplies of digital services to consumers

(<https://www.gov.uk/guidance/the-vat-rules-if-you-supply-digital-services-to-private-consumers>)

How to fill in and submit your VAT Return (VAT Notice 700/12)

(<https://www.gov.uk/guidance/how-to-fill-in-and-submit-your-vat-return-vat-notice-70012>)

VAT Place of Supply of Services

(<https://www.gov.uk/hmrc-internal-manuals/vat-place-of-supply-services>)

VAT guide (VAT Notice 700)

(<https://www.gov.uk/guidance/vat-guide-notice-700>)