



HM Revenue
& Customs

S D Harmon
By email: request-481214-
8f582e37@whatdotheyknow.com

Freedom of Information Team
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Central Mail Unit
Newcastle Upon Tyne
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Email foi.request@hmrc.gsi.gov.uk

Web www.gov.uk

Date: 21 May 2018
Our ref: FOI2018/00902

Dear S D Harmon

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 29 April, for the following information:

“Do HMRC impose VAT on digital sales from offshore jurisdictions outside the EU, to digital sales made to UK individuals?”

How does HMRC enforce payment of VAT from offshore jurisdictions?”

I have considered your request for information but I am unable to answer it without further clarification. Section 1(3) of the FOIA does not oblige us to answer requests where we require further clarification to identify and locate the information requested.

There are a number of different types of transactions to which the term ‘digital sales’ could apply and a number of variables which could determine the final VAT treatment. In order to direct us to the information you request, we would be grateful if you could provide more clarity on the transactions or business models you had in mind. For example whether you are asking about sales of goods or services, and if so what type of services.

On receipt of this information I will continue to process your request.

Please submit your clarified request (quoting the FOI reference number above) by emailing foi.request@hmrc.gsi.gov.uk, or by writing to the address at the top right-hand side of this letter.

If you are not satisfied with this reply you may request a review within 2 months by emailing foi.review@hmrc.gsi.gov.uk, or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review, you can complain to the Information Commissioner’s Office. Their contact details are available at their website: www.ico.org.uk.

Yours sincerely,

FOI Team