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**INTERNAL & EXTERNAL GUIDANCE**

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| **Title:** | POSTPONED VAT ACCOUNTING (PVA) | | | **Document Name & Version:** | VERSION 2 19/06/2025 |
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| **External System(s):** | GOVERNMENT GATEWAY | | | **Internal IT System(s):** | N/A |
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| **Purpose:** | This document explains Postponed VAT Accounting (PVA), and who can use this method for accounting for import VAT. | | | | |
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| **Scope:** | This document will guide you through the following:   1. [What is PVA?](#SECTION1) 2. [What are the benefits?](#SECTION2) 3. [How to get your PVA statements?](#SECTION3) | | | | |
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| **Background:** | When importing goods, businesses would normally be required to pay import VAT at time of clearing the goods through customs and would later reclaim the VAT through their VAT return using a C79 certificate generated by HMRC.  Postponed VAT Accounting (PVA) allows businesses to declare and immediately recover import VAT through the same Vat return following the reverse charge mechanism.  This system was introduced on the 1stJanuary 2021 to ease the cash flow burden on businesses following the United Kingdom’s withdraw from the European Union. | | | | |
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|  | | | **WHAT IS PVA?** | | |
| The purpose of PVA is to avoid an impact to your cash flow when importing goods into Great Britain and can be used for imports from anywhere in the world provided the business importing the goods is registered for VAT in the United Kingdom.  If you are a [**non-established taxable person**](https://www.gov.uk/government/publications/vat-notice-7001-should-i-be-registered-for-vat/vat-notice-7001-should-i-be-registered-for-vat#non-established-taxable-persons-netps-basic-information) or not VAT registered you will not be able to account for import VAT using the Postponed VAT Accounting (PVA) method. | | | | | |
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| **WHAT ARE THE BENEFITS?** | | | | | |
| The main benefits are:   * VAT can be accounted for in your VAT return and will not need to be paid at the time of import; and, * You will not be required to have a Duty Deferment Account (DDA) unless you are also paying duty; and, * You will not be required to pay additional fees where you use a custom intermediary DDA for paying the VAT at time of import; and, * Reduces delays to the release of shipments that are pending the payment of VAT on a pre-payment basis. | | | | | |
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| **HOW TO GET YOUR PVA STATEMENTS** | | | | | |
| If your business accounts for import VAT on your VAT return using PVA, you will get a postponed import VAT statement online.  Your statements will be available to view on the 6th working day of the month and will be provided in PDF format.  Before you start, you will need to have:   * [**a Government Gateway ID and password**](https://www.gov.uk/log-in-register-hmrc-online-services) * [**Subscribed to the Customs Declaration Service (CDS)**](https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service)   To get your statements:   1. [**sign into your CDS account**](https://www.access.service.gov.uk/login/signin/creds), 2. Scroll down the page to **‘Postponed import VAT statements**, 3. Scroll down the page and click the link **‘View postponed import VAT statements’** 4. You can now view or download available statements.   More information on how to get your statements can be found [**here**](https://www.gov.uk/guidance/get-your-postponed-import-vat-statementhttps:/www.gov.uk/guidance/get-your-postponed-import-vat-statement)  More information on PVA can be found [**here**](https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return) | | | | | |

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