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HOW TO SELL IN THE UK

Quick Guide

February 2026

(sources and websites may vary)



DO I NEED A UK ENTITY?

Short Answer: **No**

Company registration
and VAT registration are
two different things.



UK Company

NOT needed



VAT Registration

This is what you need

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WHAT IS VAT?

VAT = VALUE ADDED TAX

Product Price: £100

+ VAT(20%): £20

Customer Pays: £120

**You collect VAT at the checkout
on everything you sell.**

The VAT rate in the UK is 20%, The 20% you collect is sent to HMRC (UK Tax Office) when you file your returns.

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IMPORTANT NOTICE

There is no minimum threshold
for foreign sellers.

UK Business

Minimum: £90,000/year
Below this = No VAT needed

Register BEFORE your first sale,
or within 30 days after.

Foreign Business (YOU)

Minimum: £0
First sale = **VAT needed** ✓

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SPECIAL RULE: AMAZON, EBAY ETSY

When the marketplace
collects VAT for you:



Scenario 1

Selling ONLY on marketplace + Products ship
from overseas + Under £135 per package



Scenario 2

Selling ONLY on marketplace + Products
stored in UK warehouse



Scenario 3

Selling on your own website / Shopify /
Other = YOU MUST REGISTER FOR VAT

**Always check your
marketplace VAT rules**

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HOW TO REGISTER FOR VAT

-  Go to GOV.UK website
-  Create a Government Gateway Account
-  Fill in VAT registration form
-  Wait 4-8 weeks for VAT number
-  Start collecting VAT + File reports every 3 months

You can do this by yourself but we would strongly recommend using a UK TAX accountant or agent to help you

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WHAT IS EORI?

EORI: Economic Operators Registration & Identification

Think of this as a passport for your business. You need this if you plan to ship goods into the UK and store it in a UK warehouse. If you ship directly to customer EORI won't be required. This number helps HMRC track your duties due when importing.



You import products into UK warehouse

EORI NEEDED

EORI IS FREE AND EASY

-  Go to GOV.UK Search **"GET EORI NUMBER"**
-  Fill in the form **(FREE)**
-  Get the number within **3 working days**
-  **Ready to ship**

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QUICK SUMMARY

- ✓ No UK Company needed
- ✓ Register for VAT from first sale
- ✓ Check if marketplace handles VAT for you
- ✓ Get EORI if you import products
- ✓ Get expert help FULFIL.X are here to advise.
- ✓ File VAT reports every 3 months

Key Websites:

 [Gov.uk/register-for-vat](https://gov.uk/register-for-vat)

 [Gov.uk/eori](https://gov.uk/eori)

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