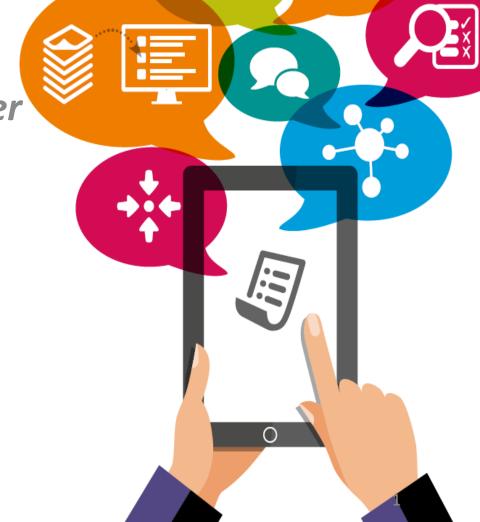
VAT when importing from Great Britain to Finland – Changes from 1 January 2021

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## VAT on goods moving from UK to EU

- Following the end of the Transition Period (TP), little has changed in practice in the UK VAT treatment of exported goods, from GB to the EU. The overall VAT position should be the same as it is now. The zero rate of VAT will continue to apply to goods dispatched to the EU, and the acquirer of those goods in the EU is now the importer.
- The importer will then have to follow the Import VAT rules in the importing country

