

Notice to Suppliers



Important information for UK Suppliers supplying goods outside of the UK

Originator: Martin Brook
Job Title: Head of Indirect Tax, Rolls-Royce plc
Business Unit: All

NTS Number: 460
Issue: 1
Date: March 2019

For the attention of the Finance Director

Dear Sir or Madam,

Scope/Applicability:

All UK suppliers supplying goods to Rolls-Royce locations outside the UK and using the CEVA collection system.

Introduction:

Rolls-Royce have been working with CEVA (Rolls-Royce's Logistics Provider) to demonstrate to HM Revenue & Customs (HMRC) that CEVA's system (Matrix) holds sufficient electronic commercial data in lieu of commercial documentary evidence of removal or export of goods from the UK to support the zero rating of supplies made to Rolls-Royce Deutschland GmbH, Rolls-Royce Singapore PTE or Rolls-Royce Corporation.

HMRC have now provided Rolls-Royce with a ruling which confirms their agreement that Matrix does contain adequate electronic commercial data to support zero rating and have asked that we advise UK suppliers of this decision. A user guide has been produced to explain to HMRC officers how to obtain the required electronic commercial data and a copy of that is attached. Details of how to obtain the electronic commercial data will also shortly be available in Matrix itself.

HMRC also recommend that you conduct regular (at least quarterly) checks to confirm that Matrix is able to recall information for a sample of your supplies as per the available user guide. Should you discover any failures in Matrix then you must communicate this to your normal Rolls-Royce contact for correction.

The condition to obtain and retain the usual documentary evidence* for supplies to Rolls-Royce entities remains and the Matrix electronic commercial data complements this to fulfil the conditions for such supplies.

*self-billed invoices, purchase orders, supplier invoices, delivery/release notes, certificates of receipt and any other documents ordinarily created as part of the supply process.

Action Required:

Please read the guide which can be found in the "Downloads associated with the NTS" section of the NTS. This guide will also be available on the Matrix system.

NTS Category:

Regulatory/Legislation

Authorised by:

Martin Brook
Head of Indirect Tax, Rolls-Royce plc