

VAT Status of Postal Services

Effective from 31st January 2011

October 2010



Preface

This document details price and service changes that will take effect from 31st January 2011. Most of the changes are driven by a legal requirement to charge Value Added Tax (VAT) on some postal services from this date. This document fulfils Royal Mail's obligation under Condition 7 of its Licence to provide three months' notice of changes to licensed and non-licensed services and all other addressed postal services.

Most services will remain VAT exempt beyond January 2011. This includes all services which are price controlled or form part of Royal Mail's universal service obligation. The most popular of these are listed on Royal Mail's website at www.royalmail.com/vat. The prices for these services will not change in January apart from International Signed For (see below).

Section 1 lists the services on which Royal Mail must charge VAT at the prevailing standard rate¹ from 31st January 2011. This is based on the scope of VAT on postal services in the Finance No.2 Bill, which is still before Parliament.

Section 2 details changes to the availability of certain products for purchase on franking machines and online. The products in question become VAT rated from 31st January 2011 and certain payment channels are not equipped to charge VAT in a compliant and customer friendly way.

Section 3 outlines the price impact of VAT on those services listed in Section 1. Prices of services which are not liable to VAT from 31st January 2011 are not included in this section as they are not changing (apart from International Signed For – see below). The VAT rated prices are divided into two categories:

- **Consumer and SME services including franked mail:** all prices are presented inclusive of VAT as customers will see them in Post Office® branches, on franking machines and online. The base (VAT exclusive) price is not changing for any of these services except for International Redirections and International Advice of Delivery (see below).
- **Account services for business customers:** None of these base (VAT exclusive) prices are changing on 31st January 2011 but VAT will be added at the standard rate. International Contract services are not detailed in this document because this portfolio is currently being redesigned and any changes will be announced in December prior to implementation on 31st January 2011. The redesign is needed to reflect the different VAT treatments between EU and non-EU mail countries that need to be captured for billing.

Section 4 details the new prices which Royal Mail will charge for International Signed For, International Advice of Delivery and International Redirections from 31st January 2011.

¹ The standard VAT rate is anticipated to be 20% on 31st January 2011

Contents

	Page No
1. List of services subject to VAT	3
2. Change to availability of products from 31st January 2011	5
2.1 Online channels	5
2.2 Meter/Frinking channels	5
3. Price Details	6
3.1 Consumer and SME services	6
3.11 Consumer & SME services that become liable to VAT if bought with enhancement	6
3.12 Consumer & SME services that become liable to VAT	9
3.2 Business Customers	11
3.2.1 Meter/Frinking Customers	11
3.2.2 Account Customers	14
4 Price Changes	15
4.1 International Signed For and Advice of Delivery	15
4.2 International Redirections	15

1. List of services subject to VAT

The following products/services will be liable to VAT from 31st January 2011:

Admail
Application of Indicia
Archiving
Bespokes
Big Book
Business Collections (paid for)
Business Mail Secure
Business Reply Service (International)
Callers Service
Calling for Priority Mail
Collection from Locked Private Posting box (weekends)
Collection from Private Posting Box
Courier Service (Bespoke)
Departmental Billing
Diversion (Delivery at Another Address)
Docket Completion
Document Imaging
Door to Door
Early Collect
Early Extraction
Election Mail – constituency communications
Evening Delivery – Trial
Floor fees
Government Postage – By Elections
Government Postage – European Elections
Government Postage – General Elections
International Contract Services² (changes to this service will be published in December)
Keepsafe (Business and Social)
Large Mail Order Returns
Large Mail Order Returns 2nd Class
Local Collect
Mail Disguising
Mail Opening
Mailmedia
Mailroom Accreditation
Mailroom Audit
Mailroom Consultancy
Mailroom Healthcheck
Mailroom Management Services
Paper Posting Cheque Admin Charge
PO Locked Boxes
Postal Voting
Pouch Services
Pre-sorted Delivery
Private Boxes – Early Collection
Private Boxes – Night-time Collection
Private Boxes (collections from post boxes and private boxes not owned by Royal Mail)

² Mail to all EU destinations will be liable to VAT at standard rate, mail to non-EU destinations will be zero rated
Royal Mail prices effective from 31st January 2011

Private Posting Box Collections
Red Tag
Redirections (International)³
Redirections FastTrack
Rental of Post Boxes
Retail Smilers
Retention of Mail (Business Retentions only)
RM Heavyweight
RM Relay
Royal Mail Tracked
Royal Mail Tracked Next Day
Rural Newspaper Distribution Service
Sale of Post Boxes
Secure Card Destruction
Secure Mail Opening
Secure Mail Screening
Selectapost
SmartStamp subscription fee
Special Delivery 9am
Special Delivery 9am Pre-paid Stationery
Special Delivery Consequential Loss
Special Delivery Next Day (on Account)
Special Delivery Saturday Guarantee
Special Delivery with Business Response items
Timed Delivery
Spring Services:
 Mailmedia
 Special Delivery
 Business Reply
 Admail
 Door to Door
 Big Book
 Tracked

The following services are not liable to VAT if they are purchased on their own, but will become liable to VAT if the “enhancement” listed is purchased at the same time.

Special Delivery Next Day (Stamped and Franked mail) when bought with,

- Saturday Guarantee
- Consequential loss

Standard Parcels when bought with,

- Additional compensation

International airmail (to EU countries) when bought with,

- Airsure

Redirections when you pay for,

- Fastrack fee

International Signed For when bought with,

- Advice of Delivery

³ Redirections to all EU destinations will be liable to VAT at standard rate, redirections to non-EU destinations will be zero rated
Royal Mail prices effective from 31st January 2011

2. Change to availability of products from 31st January 2011

Please note the following changes regarding access to particular services from 31st January 2011.

2.1 Online channels

The following services will no longer be available via the following online channels

SmartStamp	Online Postage on Royalmail.com	Online Postage on eBay/PayPal
Special Delivery 9am	Special Delivery 9am	Special Delivery 9am
Standard Parcel with Additional Compensation (Normal Standard Parcels without additional compensation remain available)	Standard Parcel with Additional Compensation (Normal Standard Parcels without additional compensation remain available)	Standard Parcel with Additional Compensation (Normal Standard Parcels without additional compensation remain available)
Airsure	Airsure (all variants, all destinations)	Airsure
	Logo ⁴	

2.2 Meter/Franking channels

The following services will only be available for customers to purchase if they have a Smart franking machine (see section 3.2.1)

Only available on Smart meters
Special Delivery 9am
Special Delivery Next Day when bought with Consequential Loss and/or Saturday Guarantee
Standard Parcel with Additional Compensation (Normal Standard Parcels without additional compensation remain available)
Airsure
Single Business Collection

⁴ Currently you can add a Logo to the indicia you print for 5p. Logos will either no longer be available or will become a free service. A final decision is yet to be taken.

3. Price Details

3.1 Consumer and SME services

These services are predominantly available through our Post Office® branches and online via Royalmail.com

3.11 Consumer & SME services that become liable to VAT if bought with enhancement

As indicated in section 1, some consumer services when bought on their own will continue to remain VAT exempt, but if, and only if, they are bought with a particular enhancement then the total price will be liable to VAT at the standard rate. All such services are detailed below in this section.

- Standard Parcels with Additional compensation

Standard parcel prices are exempt from VAT; however, when bought with additional compensation the total price will become liable to VAT.

	Standard Parcels with additional Compensation (price inc. VAT)					
Weight Not over	2kg	4kg	6kg	8kg	10kg	20kg
Compensation level						
£100	£6.49	£9.67	£12.70	£15.29	£16.33	£18.83
£250	£7.99	£11.17	£14.20	£16.79	£17.83	£20.33
£500	£9.49	£12.67	£15.70	£18.29	£19.33	£21.83

- Special Delivery Next Day with Saturday Guarantee fee

Special Delivery Next Day Stamp prices are exempt from VAT; however, when bought with Saturday Guarantee the total price will become liable to VAT at the standard rate.

	Special Delivery Next Day Stamp with Saturday Gurantee (price inc. VAT)		
Compensation for loss or damage	Up to £500	Up to £1000	Up to £2500
Weight Not over			
100g	£8.76	£9.78	£11.82
500g	£9.30	£10.32	£12.36
1kg	£10.74	£11.76	£13.80
2kg	£13.08	£14.10	£16.14
10kg	£28.68	£29.70	£31.74

- Special Delivery Next Day with Consequential loss fee

Special Delivery Next Day Stamp prices are exempt from VAT; however, when bought with Consequential Loss the total price will become liable to VAT at the standard rate.

	Special Delivery Next Day Stamp with Consequential Loss (price inc. VAT)				
Compensation for loss or damage	Up to £500				
Consequential Loss	£1,000	£2,500	£5000	£7,500	£10,000
Weight Not over					
100g	£8.16	£9.36	£10.26	£11.16	£12.06
500g	£8.70	£9.90	£10.80	£11.70	£12.60
1kg	£10.14	£11.34	£12.24	£13.14	£14.04
2kg	£12.48	£13.68	£14.58	£15.48	£16.38
10kg	£28.08	£29.28	£30.18	£31.08	£31.98

	Special Delivery Next Day Stamp with Consequential Loss (price inc. VAT)				
Compensation for loss or damage	Up to £1000				
Consequential Loss	£1,000	£2,500	£5000	£7,500	£10,000
Weight Not over					
100g	£9.18	£10.38	£11.28	£12.18	£13.08
500g	£9.72	£10.92	£11.82	£12.72	£13.62
1kg	£11.16	£12.36	£13.26	£14.16	£15.06
2kg	£13.50	£14.70	£15.60	£16.50	£17.40
10kg	£29.10	£30.30	£31.20	£32.10	£33.00
Compensation for loss or damage	Up to £2500				
Consequential Loss	£1,000	£2,500	£5000	£7,500	£10,000
Weight Not over					
100g	£11.22	£12.42	£13.32	£14.22	£15.12
500g	£11.76	£12.96	£13.86	£14.76	£15.66
1kg	£13.20	£14.40	£15.30	£16.20	£17.10
2kg	£15.54	£16.74	£17.64	£18.54	£19.44
10kg	£31.14	£32.34	£33.24	£34.14	£35.04

- **Special Delivery Next Day with Consequential loss fee and Saturday Guarantee fee**

Special Delivery Next Day Stamp prices are exempt from VAT; however, when bought with Consequential Loss and Saturday Guarantee the total price will become liable to VAT at the standard rate.

	Special Delivery Next Day Stamp with Consequential Loss & Saturday Guarantee (price inc. VAT)				
Compensation for loss or damage	Up to £500				
Consequential Loss	£1,000	£2,500	£5000	£7,500	£10,000
Weight Not over					
100g	£10.86	£12.06	£12.96	£13.86	£14.76
500g	£11.40	£12.60	£13.50	£14.40	£15.30
1kg	£12.84	£14.04	£14.94	£15.84	£16.74
2kg	£15.18	£16.38	£17.28	£18.18	£19.08
10kg	£30.78	£31.98	£32.88	£33.78	£34.68
Compensation for loss or damage	Up to £1000				
Consequential Loss	£1,000	£2,500	£5000	£7,500	£10,000
Weight Not over					
100g	£11.88	£13.08	£13.98	£14.88	£15.78
500g	£12.42	£13.62	£14.52	£15.42	£16.32
1kg	£13.86	£15.06	£15.96	£16.86	£17.76
2kg	£16.20	£17.40	£18.30	£19.20	£20.10
10kg	£31.80	£33.00	£33.90	£34.80	£35.70
Compensation for loss or damage	Up to £2500				
Consequential Loss	£1,000	£2,500	£5000	£7,500	£10,000
Weight Not over					
100g	£13.92	£15.12	£16.02	£16.92	£17.82
500g	£14.46	£15.66	£16.56	£17.46	£18.36
1kg	£15.90	£17.10	£18.00	£18.90	£19.80
2kg	£18.24	£19.44	£20.34	£21.24	£22.14
10kg	£33.84	£35.04	£35.94	£36.84	£37.74

- International Airmail Stamps with Airsure fee

International Stamped airmail prices are exempt from VAT; however, when bought with Airsure the total price will become liable to VAT at the standard rate (for items to EU only, all non-EU Airmail with Airsure will be zero-rated)

Weight	Airsure Letters European Union (price inc. VAT)	
Not over	Airsure Letters	Airsure Letter with Enhanced Compensation
10g	£6.60	£9.60
20g	£6.60	£9.60
40g	£6.94	£9.94
60g	£7.25	£10.25
80g	£7.55	£10.55
100g	£7.86	£10.86
120g	£8.18	£11.18
140g	£8.51	£11.51
160g	£8.83	£11.83
180g	£9.16	£12.16
200g	£9.44	£12.44
220g	£9.74	£12.74
240g	£10.04	£13.04
260g	£10.33	£13.33
280g	£10.61	£13.61
300g	£10.91	£13.91
Every 20g up to 500g add	£0.19	£0.19
Every 20g up to 1kg add	£0.20	£0.20
Every 20g above 1kg add	£0.18	£0.18

Weight	Airsure Printed Papers & Small Packets European Union (price inc. VAT)	
Not over	Airsure Printed Papers & Small Packets	Airsure Printed Papers & Small Packets with Enhanced Compensation
100g	£7.45	£10.45
120g	£7.58	£10.58
140g	£7.76	£10.76
160g	£7.92	£10.92
180g	£8.10	£11.10
200g	£8.26	£11.26
220g	£8.42	£11.42
240g	£8.57	£11.57
260g	£8.72	£11.72
280g	£8.89	£11.89
300g	£9.06	£12.06
Every 20g up to 500g add	£0.14	£0.14
Every 20g up to 1kg add	£0.13	£0.13
Every 20g above 1kg add	£0.12	£0.12

- **Redirections with Fastrack fee**

Inland redirection prices are exempt from VAT unless you pay a fee to fastrack your application in which case the total price will become liable to VAT at the standard rate. International redirection prices will be liable to VAT (to EU destinations; all redirections to non-EU countries will be zero-rated)

Time	Redirection with Fastrack fee (price inc. VAT)	
	Social Inland	Business Inland
12 months	£55.79	£102.59
6 months	£40.15	£71.36
3 months	£29.18	£40.15
1 month	£18.17	£27.56

- **International Signed For with Advice of Delivery fee**

Please refer to section 4 for details

3.12 Consumer & SME services that become liable to VAT

- **Special Delivery 9.00am**

Weight	Stamps (price inc. VAT)		
Not over	Compensation for loss or damage		
	Up to £50	Up to £1000	Up to £2500
100g	£13.62	£15.48	£17.34
500g	£15.72	£17.58	£19.44
1kg	£18.24	£20.10	£21.96
2kg	£22.56	£24.42	£26.28

	Consequential Loss fees for Special Delivery 9.00am (optional additional cover) (Price inc. VAT)
Compensation	
£1,000	£2.10
£2,500	£3.30
£5,000	£4.20
£7,500	£5.10
£10,000	£6.00

Special Delivery 9.00am Saturday Guarantee	Price inc. VAT
Stamp additional price per item	£2.70

- **Special Delivery Pre-Paid Envelopes**

Size	Special Delivery Pre-Paid Envelopes (Price inc. VAT)
5 x C4 9am envelopes (up to 500g)	£78.60

- **International Pre-Paid Airpacks**

Weight	Pre-Paid Airpacks	Price inc. VAT
Not over		
300g	Airsure pack C4 Europe Pre-Paid	£9.12

- **Keepsafe services**

Keepsafe Social	Price inc. VAT
17 Days	£10.74
24 Days	£15.12
31 Days	£18.90
66 Days	£35.28
Keepsafe Business	Price inc. VAT
4 working days at Christmas and Easter	Free
66 days at any time	£35.28

Service	Price inc. VAT
Keepsafe Fast track	£9.00

- **Local Collect**

Service	Price inc. VAT
Local Collect	£1.80

- **Callers Service**

Service	Price inc. VAT
Caller Services	£1.20

- **International Redirections**

Please refer to section 4 for details

- **International Advice of Delivery**

Please refer to Section 4

3.2 Business Customers

This section is split by payment channel.

3.2.1 Meter/Frinking Customers

The following services will be available **only** to customers who use Smart franking machines⁵. Prices are shown including VAT. This is because although these are business prices the franking machines will frank price points that include VAT. Customers will be provided with VAT invoices that detail the amount of VAT charged.

- Special Delivery 9.00am

Weight	Franking (Price inc. VAT)		
Not over	Compensation for loss or damage		
	Up to £50	Up to £1000	Up to £2500
100g	£13.02	£14.88	£16.74
500g	£14.94	£16.80	£18.66
1kg	£17.05	£18.91	£20.77
2kg	£20.72	£22.58	£24.44

	Consequential Loss fees for Special Delivery 9.00am (optional additional cover) (VAT inc. Price)
Compensation	
£1,000	£2.10
£2,500	£3.30
£5,000	£4.20
£7,500	£5.10
£10,000	£6.00

Special Delivery Saturday Guarantee	(Price inc. VAT)
Stamp & Meter additional price per item	£2.70

- Special Delivery Next Day with Saturday Guarantee

Special Delivery Next Day is exempt from VAT; however, when SD Saturday Guarantee is selected the whole price will be liable to VAT at the standard rate

Weight	Franking (Price inc. VAT)		
Not over	Compensation for loss or damage		
	Up to £500	Up to £1000	Up to £2500
100g	£8.54	£9.56	£11.60
500g	£8.94	£9.96	£12.00
1kg	£10.24	£11.26	£13.30
2kg	£12.19	£13.21	£15.25
10kg	£27.48	£28.50	£30.54

⁵ A Smart franking machine records individual product usage and enables VAT and invoicing of VAT. To find out if your current franking machine is Smart enabled, please contact your franking supplier.

- **Special Delivery Next Day Consequential Loss**

Special Delivery Next Day is exempt; however, when Consequential Loss is selected the whole price will be liable to VAT at the standard rate

Weight	Franking (Price inc. VAT)				
Not over					
Compensation for loss or damage	Up to £500				
Consequential Loss	£1,000	£2,500	£5000	£7,500	£10,000
100g	£7.94	£9.14	£10.04	£10.94	£11.84
500g	£8.34	£9.54	£10.44	£11.34	£12.24
1kg	£9.64	£10.84	£11.74	£12.64	£13.54
2kg	£11.59	£12.79	£13.69	£14.59	£15.49
10kg	£26.88	£28.08	£28.98	£29.88	£30.78
Weight	Franking (Price inc. VAT)				
Not over					
Compensation for loss or damage	Up to £1000				
Consequential Loss	£1,000	£2,500	£5000	£7,500	£10,000
100g	£8.96	£10.16	£11.06	£11.96	£12.86
500g	£9.36	£10.56	£11.46	£12.36	£13.26
1kg	£10.66	£11.86	£12.76	£13.66	£14.56
2kg	£12.61	£13.81	£14.71	£15.61	£16.51
10kg	£27.90	£29.10	£30.00	£30.90	£31.80
Weight	Franking (Price inc. VAT)				
Not over					
Compensation for loss or damage	Up to £2500				
Consequential Loss	£1,000	£2,500	£5000	£7,500	£10,000
100g	£11.00	£12.20	£13.10	£14.00	£14.90
500g	£11.40	£12.60	£13.50	£14.40	£15.30
1kg	£12.70	£13.90	£14.80	£15.70	£16.60
2kg	£14.65	£15.85	£16.75	£17.65	£18.55
10kg	£29.94	£31.14	£32.04	£32.94	£33.84

- **Special Delivery Next Day with Consequential loss fee and Saturday Guarantee fee**

Special Delivery Next Day Franking prices are exempt from VAT; however, when bought with Consequential Loss and Saturday Guarantee the total price will become liable to VAT at the standard rate.

	Special Delivery Next Day Franking with Consequential Loss & Saturday Guarantee (price inc. VAT)				
Compensation for loss or damage	Up to £500				
Consequential Loss	£1,000	£2,500	£5000	£7,500	£10,000
Weight Not over					
100g	£10.64	£11.84	£12.74	£13.64	£14.54
500g	£11.04	£12.24	£13.14	£14.04	£14.94
1kg	£12.34	£13.54	£14.44	£15.34	£16.24
2kg	£14.29	£15.49	£16.39	£17.29	£18.19
10kg	£29.58	£30.78	£31.68	£32.58	£33.48

	Special Delivery Next Day Franking with Consequential Loss & Saturday Guarantee (price inc. VAT)				
Compensation for loss or damage	Up to £1000				
Consequential Loss	£1,000	£2,500	£5000	£7,500	£10,000
Weight Not over					
100g	£11.66	£12.86	£13.76	£14.66	£15.56
500g	£12.06	£13.26	£14.16	£15.06	£15.96
1kg	£13.36	£14.56	£15.46	£16.36	£17.26
2kg	£15.31	£16.51	£17.41	£18.31	£19.21
10kg	£30.60	£31.80	£32.70	£33.60	£34.50
Compensation for loss or damage	Up to £2500				
Consequential Loss	£1,000	£2,500	£5000	£7,500	£10,000
Weight Not over					
100g	£13.70	£14.90	£15.80	£16.70	£17.60
500g	£14.10	£15.30	£16.20	£17.10	£18.00
1kg	£15.40	£16.60	£17.50	£18.40	£19.30
2kg	£17.35	£18.55	£19.45	£20.35	£21.25
10kg	£32.64	£33.84	£34.74	£35.64	£36.54

- Business collections

Single Collection		VAT Inc. Price
	Per Collection	£15

- International Airmail Franked with Airsure fee

International franked airmail prices are exempt from VAT; however, when bought with Airsure the total price will become liable to VAT at the standard rate (for items to EU only, all non-EU and Rest of World Airmail with Airsure will be zero-rated)

Weight	Airsure Letters European Union (Price inc. VAT)	
Not over	Airsure Letters	Airsure Letters with Enhanced compensation
10g	£6.59	£9.59
20g	£6.59	£9.59
40g	£6.91	£9.91
60g	£7.22	£10.22
80g	£7.52	£10.52
100g	£7.82	£10.82
120g	£8.15	£11.15
140g	£8.46	£11.46
160g	£8.77	£11.77
180g	£9.10	£12.10
200g	£9.37	£12.37
220g	£9.67	£12.67
240g	£9.96	£12.96
260g	£10.26	£13.26
280g	£10.54	£13.54
300g	£10.82	£13.82
Every 20g up to 500g add	£0.19	£0.19

Weight	Airsure Letters European Union (Price inc. VAT)	
Not over	Airsure Letters	Airsure Letters with Enhanced compensation
Every 20g up to 1kg add	£0.20	£0.20
Every 20g above 1kg add	£0.18	£0.18

Weight	Airsure Printed Papers & Small Packets European Union (price inc. VAT)	
Not over	Airsure Printed Papers & Small Packets	Airsure Printed Papers & Small Packets with Enhanced Compensation
100g	£7.43	£10.43
120g	£7.55	£10.55
140g	£7.73	£10.73
160g	£7.88	£10.88
180g	£8.03	£11.03
200g	£8.18	£11.18
220g	£8.35	£11.35
240g	£8.50	£11.50
260g	£8.65	£11.65
280g	£8.82	£11.82
300g	£8.99	£11.99
Every 20g up to 500g add	£0.14	£0.14
Every 20g up to 1kg add	£0.13	£0.13
Every 20g above 1kg add	£0.12	£0.12

3.2.2 Account Customers

From 31st January 2011, all existing tariff prices, published in numerous areas such as on our website and within price guides, for the services listed below will become our **prices exclusive of VAT**. Therefore please note that from 31st January 2011, VAT will be charged on those prices at the standard rate of 20%.

Special Delivery Contract Account
 Special Delivery Late Access Next Day
 Special Delivery Late Access 9am
 Special Delivery Saturday Guarantee
 Special Delivery with Business Response (Licence fee will remain exempt)
 Business Collections
 International Response Services
 Timed Delivery
 Early Collect
 Rural Delivery
 Selectapost
 Big Book
 Royal Mail Heavyweight
 Royal Mail Pouch Services
 Admail
 Business Mail secure
 Door to Door
 Early Extraction Pre Sorted Delivery

Mailmedia
 PO Box Locked Box Service
 Postal Voting
 RM Tracked
 RM Tracked Next Day
 Posting Cheque Administration Charge

4 Price Changes

4.1 International Signed For and Advice of Delivery

The prices for International Signed For and Advice of Delivery will be changing from 31st January 2011. The details are in the tables below. Please note that Advice of Delivery will be liable to VAT at the standard rate from 31st January 2011. International Signed For is exempt, except when purchased with Advice of Delivery, whereby the whole price becomes subject to standard rate VAT to EU destinations. When sent to non-EU destinations, the whole price is zero rated.

	Current price of fee per item	Fee per item from 31/01/11
	Price	Price
International Signed for	£4.25	£4.95

	Current price of fee per item	Fee per item from 31/01/11	
	Price	Price exc. VAT	Price inc. VAT
Advice of Delivery	£0.40	£1.50	£1.80

- International Signed For Packs

Weight	International Signed For packs	Current price per item	Fee per item from 31/01/11
Not over			
300g	International Signed For Pack C4 Europe	£6.95	£7.65
300g	International Signed For Pack C4 Worldwide	£8.65	£9.35

4.2 International Redirections

International redirections to EU countries will be liable to VAT at the standard rate from 31st January 2011. International redirections to all non-EU and ROW countries will be zero-rated.

From 31st January 2011 we will also be increasing our net prices for the service.

Time	Current price
12 months	£110.00
6 months	£73.45
3 months	£47.75
1 month	£21.85

Time	Price inc. VAT from 31/01/11	
	EU Countries (Standard Rate)	Non-EU & ROW countries (Zero Rated)
12 months	£150.00	£135.00
6 months	£100.00	£90.00
3 months	£65.00	£59.00
1 month	£30.00	£27.00