

B&Q Legal Entity Tax Code Reference

December 2020
Version 2



Process

- Purchase orders will be sent from one of our 4 legal entities (dependant on the site the PO is to be delivered to) with their corresponding company code in the EDI message:
 - BQ10 – UK Stores and Distribution Sites
 - BQ20 – Republic of Ireland Stores
 - BQ30 – Jersey Store
 - BQ40 – Guernsey Store
- Invoices must be sent to B&Q addressed to the correct company and using the corresponding company code in the EDI message
- Invoices must have the correct VAT rate and have the corresponding VAT code in the EDI invoice message
- Separate payments will be sent out from each of the company codes along with separate remittances
- Correspondence relating to all company codes should be sent to the BQ10 B&Q House address

Legal Entity Detail

Legal Entity Name and Address	Company Reg. No	VAT Reg. No	Associated Stores	Site Codes	Company Code
B&Q Ltd B&Q House Chestnut Avenue Chandlers Ford Eastleigh Hampshire SO53 3LE	00973387	GB232555575 XI232555575 (for EU vendors supplying NI)	All other stores not listed in the sections below. All DCs All RCCs All FCs		BQ10
B&Q Ireland Limited 6 th Floor 2 Grand Canal Square Dublin 2	0156844	IE6554344D	<ul style="list-style-type: none"> • Athlone MW • Cork MW • Galway MW • Liffey Valley MW • Limerick MW • Naas MW • Swords MW • Tallaght MW 	<ul style="list-style-type: none"> • 1374 • 1128 • 1326 • 1259 • 1375 • 1115 • 1337 • 1331 	BQ20
B&Q (Retail) Jersey Limited Gaspé House 66/72 Esplanade St Helier Jersey JE2 3QT	9769	N/A	<ul style="list-style-type: none"> • Jersey MW 	<ul style="list-style-type: none"> • 1060 	BQ30
B&Q (Retail) Guernsey Limited Dorey Court Admiral Park St Peter Port Guernsey GY1 3BQ	2572	N/A	<ul style="list-style-type: none"> • Guernsey MW 	<ul style="list-style-type: none"> • 1289 	BQ40

Invoice VAT Rate Logic

Delivery to UK B&Q Ltd (BQ10)

Vendor VAT Registration	VAT Rate	EDI Tax Code	SAP VAT Code
UK VAT Registration	<ul style="list-style-type: none"> 20% Standard 5% Lower Rate 0% Zero Rated 0% VAT Exempt 	<ul style="list-style-type: none"> S L Z X 	<ul style="list-style-type: none"> V1 V5 VZ VE
EU VAT Registration	<ul style="list-style-type: none"> 0% Import Item 	<ul style="list-style-type: none"> I 	<ul style="list-style-type: none"> VO
Outside of EU	<ul style="list-style-type: none"> 0% Import Item 	<ul style="list-style-type: none"> I 	<ul style="list-style-type: none"> VO

Delivery to B&Q Ireland Ltd Store (BQ20)

Vendor VAT Registration	VAT Rate	EDI Tax Code	SAP Tax Code
Ireland VAT Registration	<ul style="list-style-type: none"> 21% 23% 13.5% Lower Rate 9% Lower Rate 0% Zero Rated 0% VAT Exempt 	<ul style="list-style-type: none"> S S L L Z X 	<ul style="list-style-type: none"> V2 V1 V5 V9 VZ VE
EU (Inc N. Ireland) VAT Reg	<ul style="list-style-type: none"> 0% EU Acquisition 	<ul style="list-style-type: none"> E 	<ul style="list-style-type: none"> VU
Outside of EU (Inc UK)	<ul style="list-style-type: none"> 0% Import Item 	<ul style="list-style-type: none"> I 	<ul style="list-style-type: none"> VO

Delivery to Northern Ireland B&Q Ltd Store (BQ10)

Vendor VAT Registration	VAT Rate	EDI Tax Code	SAP VAT Code
UK VAT Registration	<ul style="list-style-type: none"> 20% Standard 5% Lower Rate 0% Zero Rated 0% VAT Exempt 	<ul style="list-style-type: none"> S L Z X 	<ul style="list-style-type: none"> V1 V5 VZ VE
EU (Inc ROI) VAT Registration	<ul style="list-style-type: none"> 0% EU Acquisition 	<ul style="list-style-type: none"> E 	<ul style="list-style-type: none"> VU
Outside of EU	<ul style="list-style-type: none"> 0% Import Item 	<ul style="list-style-type: none"> I 	<ul style="list-style-type: none"> VO

Delivery to B&Q Jersey Ltd Store (BQ30)

Vendor VAT Registration	VAT Rate	EDI Tax Code	SAP Tax Code
UK	<ul style="list-style-type: none"> 0% Import Item 	<ul style="list-style-type: none"> I 	<ul style="list-style-type: none"> VO
EU	<ul style="list-style-type: none"> 0% Import Item 	<ul style="list-style-type: none"> I 	<ul style="list-style-type: none"> VO
Outside of EU	<ul style="list-style-type: none"> 0% Import Item 	<ul style="list-style-type: none"> I 	<ul style="list-style-type: none"> VO
Jersey GST Registration	<ul style="list-style-type: none"> 5% Standard 0% Zero Rated 	<ul style="list-style-type: none"> S Z 	<ul style="list-style-type: none"> V1 VZ

Delivery to B&Q Guernsey Ltd Store (BQ40)

Vendor VAT Registration	VAT Rate	EDI Tax Code	SAP Tax Code
UK	<ul style="list-style-type: none"> 0% Outside Scope 	<ul style="list-style-type: none"> O 	<ul style="list-style-type: none"> VO
EU (Non UK)	<ul style="list-style-type: none"> 0% Outside Scope 	<ul style="list-style-type: none"> O 	<ul style="list-style-type: none"> VO
Outside of EU, inc Jersey and Guernsey	<ul style="list-style-type: none"> 0% Outside Scope 	<ul style="list-style-type: none"> O 	<ul style="list-style-type: none"> VO

Note: The SAP VAT code is included for Kingfisher internal reference