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SCHEDULE

Regulation 6

FORM NO. 1: VAT RETURN



**Value Added Tax Return**

For official use

Registration Number  Period

**If your completed return and all the VAT payable are not received by the due date you will be in default and may be liable to a financial penalty**

**Due Date:**

For official use  
D O R  
only

Please read the notes on the back before you fill in this form or if you use a special VAT accounting scheme. Fill in all boxes clearly in black ink, and write 'none' where necessary. Don't put a dash or leave a box blank. If there are no pence write '00' in the pence column. Do not enter more than one amount in any box. If there is a minus amount in boxes 1 to 4, enclose the figure in brackets.

		£	p
For official use	VAT due in this period on sales and other outputs	1	
	VAT due in this period on acquisitions from other EC Member States	2	
	Total VAT due (the sum of boxes 1 and 2)	3	
	VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)	4	
	Net VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4)	5	
	Total value of sales and all other outputs excluding any VAT. Include your box 8 figure	6	00
	Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure	7	00
	Total value of all supplies of goods and related costs, excluding any VAT, to other EC Member States	8	00
	Total value of all acquisitions of goods and related costs, excluding any VAT, from other EC Member States	9	00

**DECLARATION** You, or someone on your behalf, must sign below. A false declaration can result in prosecution.

Full name of signatory (in capital letters) I,  declare that the information given above is correct and complete to the best of my knowledge and belief.

Signature  Date DD MM YYYY

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**Online VAT returns**

If you would prefer not to continue completing this paper version of the VAT return, you can apply to file an electronic version online. You can find out more about online VAT returns at [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

**How do I fill in my VAT return?**

A summary of how to fill in each box is shown below. Detailed information on how to fill in this form is in Notice 700/12 **Filing in your VAT return. This is available online at [www.hmrc.gov.uk](http://www.hmrc.gov.uk)** If you need any further advice on filing in your return, please phone our Helpline on 0845 010 9000.

There is also an online guide on completing your VAT return at [www.hmrc.gov.uk](http://www.hmrc.gov.uk) by selecting 'VAT' followed by 'VAT Returns and accounts' and 'VAT Returns: how to complete and submit a return box by box'.

**Box 1**

Enter the VAT due on all goods and services you supplied.

**Box 2**

Enter the VAT due from you on purchases of goods (and related costs) from VAT registered customers in other Member States of the European Community.

**Box 3**

Enter the total of boxes 1 and 2 added together. This is your 'output VAT' for the period.

**Box 4**

Enter the total amount of VAT charged on your business purchases. This is your 'input VAT' for the period.

**Box 5**

Take the figures in boxes 3 and 4 and deduct the smaller amount from the larger amount. Enter the difference in box 5. If this amount is under £1, you need not send any payment, nor will any repayment be made to you. However, you must still fill in this form and send it to the VAT Central Unit.

**Box 6**

Enter the total value of all your business sales but leave out any VAT. You must include the value of your EC supplies shown in box 8.

**Box 7**

Enter the total value of all your business purchases but leave out any VAT. You must include the value of your EC purchases shown in box 9.

**Box 8**

Enter the total value of supplies of goods (and related costs) supplied to other EC Member States. Leave out any VAT. If you enter an amount in box 8 you must also include that amount in your box 6 entry.

**Box 9**

Enter the total value of goods (and related costs) purchased from other EC Member States. Leave out any VAT. If you enter an amount in box 9 you must also include that amount in your box 7 entry.

**What if I use a special VAT accounting scheme?**

If you use a VAT accounting scheme there are different rules for completing some of the boxes on the VAT return. For further information, please see section 4 of Notice 700/12 **Filing in your VAT return** if you use any of the following schemes:

- Flat Rate Scheme.
  - Cash Accounting Scheme.
  - Annual Accounting Scheme.
  - Margin Scheme for second-hand goods.
- or you:
- supply or receive goods under reverse charge accounting arrangements
  - are in the Payments on Account (POA) regime.

**How do I correct errors made on previous returns?**

You may be able to correct errors in VAT returns for the preceding three years by using boxes 1 and 4 on the return for the period of discovery. Net errors of £10,000 or less can be included in your return. Net errors between £10,000 and £50,000 can be included provided they do not exceed 1% of the total value of your sales (before correction) shown in box 6. Net errors exceeding £50,000 and those above £10,000 that exceed 1% of the box 6 amount must be separately notified. For further information see Notice 700/45 **How to correct VAT errors and make adjustments or claims.**

**How do I pay?**

Information on how to pay is also available on our website at [www.hmrc.gov.uk](http://www.hmrc.gov.uk) by selecting 'Paying HMRC' followed by 'VAT' or by phoning our Helpline on 0845 010 9000. Please allow enough time for payment to reach us by the due date. We suggest you allow at least three working days for this. If the due date falls on a weekend or bank holiday please ensure payment is received by the previous bank working day.

**1. Direct payment**

Using the internet, telephone banking, BACS Direct Credit or CHAPS, provide your bank or building society with the following information to make a direct payment:

- payment amount
- account name: HMRC VAT
- sort code: 08-32-00
- account number: 11983155
- your VAT registration number.

**2. At your bank**

If your bank or building society offers this service we can send you a book of payslips to use. Phone us on 01702 366376 or 01702 366314 or email [electronicpaymentsteam@hmrc.gsi.gov.uk](mailto:electronicpaymentsteam@hmrc.gsi.gov.uk) Take the payslip and payment to any branch of your bank. Other banks may not accept payment. Any cheque must be drawn on your bank, and made payable to 'HM REVENUE & CUSTOMS ONLY'.

**3. Credit card or debit card**

If you have a credit or debit card (except American Express or Diners Club cards) issued by a UK bank you can pay over the internet using the BillPay service. To make your payment you will need your:

- Credit or debit card details
- VAT registration number.

If you pay by any of the above methods you may receive up to seven extra calendar days for the return and payment to reach us.

**4. Post**

If you use this method, make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' followed by your VAT registration number and send your return and payment to us in the envelope provided. The envelope provided is for VAT payments only. You must not include any other payments.

Further information on deadlines for filing your return and making payment is available online at [www.hmrc.gov.uk](http://www.hmrc.gov.uk) by selecting 'VAT' followed by 'VAT Returns and accounts' and 'Deadlines for your VAT Return and payment'.

**Where do I send my return?**

Returns should be posted using the reply envelope provided. If you have mislaid this envelope, the address to send your return to is:

VAT Controller  
VAT Central Unit  
BX5 5AT

**How do I notify business changes?**

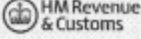
You must tell the National Registration Service about any changes in your business circumstances, including a change of address. You can write to:

HM Revenue & Customs  
**Imperial House**  
**77 Victoria Street**  
**Grimsby**  
Lincolnshire  
DN31 1DB

Or go online at [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and select 'VAT' followed by 'Changing or canceling your VAT registration'.

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## FORM NO. 2: FINAL VAT RETURN



**Final Value Added Tax Return**

For official use

Registration Number  Period 9999

If your completed return and all the VAT payable are not received by the due date you will be in default and may be liable to a financial penalty

**Due Date:**

For official use  
D O R  
only

Please read the notes on the back before you fill in this form or if you use a special VAT accounting scheme. Fill in all boxes clearly in black ink, and write 'none' where necessary. Don't put a dash or leave a box blank. If there are no pence write '00' in the pence column. Do not enter more than one amount in any box. If there is a minus amount in boxes 1 to 4, enclose the figure in brackets.

		£	p
For official use	VAT due in this period on sales and other outputs	1	
	VAT due in this period on acquisitions from other EC Member States	2	
	Total VAT due (the sum of boxes 1 and 2)	3	
	VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)	4	
	Net VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4)	5	
	Total value of sales and all other outputs excluding any VAT. Include your box 8 figure	6	00
	Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure	7	00
	Total value of all supplies of goods and related costs, excluding any VAT, to other EC Member States	8	00
	Total value of all acquisitions of goods and related costs, excluding any VAT, from other EC Member States	9	00

**DECLARATION** You, or someone on your behalf, must sign below. A false declaration can result in prosecution.

Full name of signatory (in capital letters) I,  declare that the information given above is correct and complete to the best of my knowledge and belief.

Signature  Date DD MM YYYY

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**How do I fill in my VAT return?**

A summary of how to fill in each box is shown below. Detailed information on how to fill in this form is in Notice 700/12 **Filing in your VAT return**. This is available online at [www.hmrc.gov.uk](http://www.hmrc.gov.uk). If you need any further advice on filling in your return, please phone our **Helpline on 0845 010 9000**.

There is also an online guide on completing your VAT return at [www.hmrc.gov.uk](http://www.hmrc.gov.uk) by selecting 'VAT' followed by 'VAT Returns and accounts' and 'VAT Returns: how to complete and submit a return box by box'.

**Box 1**

Enter the VAT due on all goods and services you supplied. You must also include VAT due on stocks and assets you hold at the close of business on the day your registration is cancelled unless the VAT on their value is under £1,000.

**Box 2**

Enter the VAT due from you on purchases of goods (and related costs) from VAT registered customers in other Member States of the European Community.

**Box 3**

Enter the total of boxes 1 and 2 added together. This is your 'output VAT' for the period.

**Box 4**

Enter the total amount of VAT charged on your business purchases. This is your 'input VAT' for the period.

**Box 5**

Take the figures in boxes 3 and 4 and deduct the smaller amount from the larger amount. Enter the difference in box 5. If this amount is under £1, you need not send any payment, nor will any repayment be made to you. However, you must still fill in this form and send it to the VAT Central Unit.

**Box 6**

Enter the total value of all your business sales but leave out any VAT. You must include the value of your EC supplies shown in box 8.

**Box 7**

Enter the total value of all your business purchases but leave out any VAT. You must include the value of your EC purchases shown in box 9.

**Box 8**

Enter the total value of supplies of goods (and related costs) supplied to other EC Member States. Leave out any VAT. If you enter an amount in box 8 you must also include that amount in your box 6 entry.

**Box 9**

Enter the total value of goods (and related costs) purchased from other EC Member States. Leave out any VAT. If you enter an amount in box 9 you must also include that amount in your box 7 entry.

**What if I use a special VAT accounting scheme?**

If you use a VAT accounting scheme there are different rules for completing some of the boxes on the VAT return. For further information, please see section 4 of Notice 700/12 **Filing in your VAT return if you use any of the following schemes:**

- Flat Rate Scheme.
  - Cash Accounting Scheme.
  - Annual Accounting Scheme.
  - Margin Scheme for second-hand goods.
- or you:
- supply or receive goods under reverse charge accounting arrangements
  - are in the Payments on Account (POA) regime.

**How do I correct errors made on previous returns?**

You may be able to correct errors in VAT returns for the preceding three years by using boxes 1 and 4 on the return for the period of discovery. **Net errors of £10,000 or less can be included in your return. Net errors between £10,000 and £50,000 can be included provided they do not exceed 1% of the total value of your sales (before correction) shown in box 6. Net errors exceeding £50,000 and those above £10,000 that exceed 1% of the box 6 amount must be separately notified. For further information see Notice 700/45 *How to correct VAT errors and make adjustments or claims.***

**How do I pay?**

Information on how to pay is also available on our website at [www.hmrc.gov.uk](http://www.hmrc.gov.uk) by selecting 'Paying HMRC' followed by 'VAT' or by phoning our Helpline on 0845 010 9000. Please allow enough time for payment to reach us by the due date. We suggest you allow at least three working days for this. If the due date falls on a weekend or bank holiday please ensure payment is received by the previous bank working day.

**1. Direct payment**

Using the internet, telephone banking, BACS Direct Credit or CHAPS, provide your bank or building society with the following information to make a direct payment:

- **payment amount**
- account name: HMRC VAT
- sort code: 08-32-00
- account number: 11963155
- your VAT registration number.

**2. At your bank**

If your bank or building society offers this service we can send you a **book of payslips to use. Phone us on 01702 366376 or 01702 366314 or email [electronicpaymentteam@hmrc.gsi.gov.uk](mailto:electronicpaymentteam@hmrc.gsi.gov.uk). Take the payslip and payment to any branch of your bank. Other banks may not accept payment. Any cheque must be drawn on your bank, and made payable to 'HM REVENUE & CUSTOMS ONLY'.**

**3. Credit card or debit card**

If you have a credit or debit card (except American Express or Diners Club cards) issued by a UK bank you can pay over the internet using the BillPay service. To make your payment you will need your:

- Credit or debit card details
- VAT registration number.

If you pay by any of the above methods you may receive up to seven extra calendar days for the return and payment to reach us.

**4. Post**

If you use this method, make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' followed by your VAT registration number and send your return and payment to us in the envelope provided. The envelope provided is for VAT payments only. You must not include any other payments.

Further information on deadlines for filing your return and making payment is available online at [www.hmrc.gov.uk](http://www.hmrc.gov.uk) by selecting 'VAT' followed by 'VAT Returns and accounts' and 'Deadlines for your VAT Return and payment'.

**Selling your business?**

If you are selling all or part of your business as a going concern, the **transfer of assets is not normally treated as a taxable supply and you must not charge VAT.** For further information please see section 1.4 of Notice 700/11 **Canceling your registration.**

**Where do I send my return?**

Returns should be posted using the reply envelope provided, if you have mislaid this envelope, the address to send your return to is:

VAT Controller  
VAT Central Unit  
BX5 5AT