

## Supporting Document - VAT 100 (Bulk) Return

**Please Note:** Labels marked in **Red** in this document indicate **mandatory** fields and should be completed (filled in) in the spreadsheet.

**Note :** In this spreadsheet, one row of data is equivalent to one VAT 100 return. This spreadsheet may be used to upload single or multiple (bulk) VAT 100 return data.

### **AA1    Trader Name :** (Optional)

Enter here the Trader Name. Please note the length should not exceed 35 characters. This field is optional.

### **AA2    VAT Registration Number (VRN) :** (Mandatory)

Enter here the Trader's VRN (VAT Registration Number). This field is mandatory.

Please note ,

1. The length should not exceed 20 characters.
2. It must contain alphanumeric characters only.

### **AA3    VAT Period :** (Mandatory)

Enter here the Tax Period. This field is mandatory.

Please note,

1. This must contain a valid Tax Period for which VAT is due. Period must have the following structure:  
YYYY-MM  
"YYYY" representing the relevant Tax year and "MM" the month of the relevant Tax Period.
2. The MM must be in the range of 01-12.

### **AA4    VAT due on Sales and Outputs :** (Mandatory)

Enter here the amount of VAT due in the specified period on sales and other outputs.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive, zero or negative.
2. It must not exceed 13 digits:  
11 digits in pounds plus 2 digits for pence , with the addition of a possible minus sign.
3. A thousand comma separator within the figure is not allowed.  
e.g. the figure 1,234.00 is invalid. It should be entered as 1234.00 without the comma.

### **AA5    VAT due on EC Acquisitions :** (Mandatory)

Enter here the amount of VAT due on acquisitions from other EC member States.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive, zero or negative.
2. It must not exceed 13 digits:  
11 digits in pounds plus 2 digits for pence , with the addition of a possible minus sign.
3. A thousand comma separator within the figure is not allowed.  
e.g. the figure 1,234.00 is invalid. It should be entered as 1234.00 without the comma.

### **AA6    Total VAT :** (Mandatory)

Enter here the amount of total VAT due, which is the sum of previous two field values i.e., the sum of Column AA4 (VAT due on Sales and Outputs) and Column AA5 (VAT due on EC Acquisitions).

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive, zero or negative.
2. It must not exceed 13 digits:  
11 digits in pounds plus 2 digits for pence , with the addition of a possible minus sign.
3. A thousand comma separator within the figure is not allowed.

e.g. the figure 1,234.00 is invalid. It should be entered as 1234.00 without the comma.

**AA7 VAT reclaimed on Purchases and Inputs : (Mandatory)**

Enter here the amount of VAT you are entitled to reclaim in the specified period on purchases and other inputs (including acquisitions from the EC).

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive, zero or negative.
2. It must not exceed 13 digits:  
11 digits in pounds plus 2 digits for pence , with the addition of a possible minus sign.
3. A thousand comma separator within the figure is not allowed.  
e.g. the figure 1,234.00 is invalid. It should be entered as 1234.00 without the comma.

**AA8 Net VAT : (Mandatory)**

Enter here the amount of Net VAT to be paid to HMRC or reclaimed by the trader, which is the difference between the previous two field values i.e., the difference between Column AA6 (Total VAT) and Column AA7 (VAT reclaimed on Purchases and Inputs).

If the figure in box AA6 is more than the figure in box AA7, then this is the amount payable to HMRC.  
If the figure in box AA6 is less than the figure in box AA7, then this is the amount HMRC credit to your account.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.  
e.g. if you get the difference -10, then it should be entered as 10 without the negative sign.
3. Must not exceed 13 digits:  
11 digits in pounds plus 2 digits for pence .
4. A thousand comma separator within the figure is not allowed.  
e.g. the figure 1,234.00 is invalid. It should be entered as 1234.00 without the comma.

**AA9 Net Sales and Outputs : (Mandatory)**

Enter here the total value of sales and all other outputs excluding any VAT.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive, zero or negative.
2. It must be in whole pounds.
3. It must not exceed 13 digits, with the addition of a possible minus sign.
4. A thousand comma separator within the figure is not allowed.  
e.g. the figure 1,234 is invalid. It should be entered as 1234 without the comma.

**AA10 Net Purchases and Inputs : (Mandatory)**

Enter here the Total value of Purchases and all other Inputs excluding any VAT.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive, zero or negative.
2. It must be in whole pounds.
3. It must not exceed 13 digits, with the addition of a possible minus sign.
4. A thousand comma separator within the figure is not allowed.  
e.g. the figure 1,234 is invalid. It should be entered as 1234 without the comma.

Boxes AA11 and AA12 relate to intra-EC trade and you should complete these boxes only if you have supplied goods to, or acquired goods from, another EC Member State.

**AA11 Net EC Supplies : (Optional)**

Enter here the Total value of all supplies of goods and related services, excluding any VAT, to other EC Member States.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive, zero or negative.
2. It must be in whole pounds.
3. It must not exceed 13 digits, with the addition of a possible minus sign.

4. A thousand comma separator within the figure is not allowed.  
e.g. the figure 1,234 is invalid. It should be entered as 1234 without the comma.

**AA12 Net EC Acquisitions :** (Optional)

Enter here the Total value of all acquisitions of goods and related services, excluding any VAT, from other EC Member States.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive, zero or negative.
2. It must be in whole pounds.
3. It must not exceed 13 digits, with the addition of a possible minus sign.
4. A thousand comma separator within the figure is not allowed.  
e.g. the figure 1,234 is invalid. It should be entered as 1234 without the comma.

**AA13 Amount of Balancing Payment due to HMRC for this VAT Return :** (Optional)

Enter here the Amount of balancing payment due to HMRC, for this VAT return, from a trader on the Annual Accounting Scheme with an effective Direct Debit Instruction in place.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 digits in pounds plus 2 digits for pence .
4. A thousand comma separator within the figure is not allowed.  
e.g. the figure 1,234.00 is invalid. It should be entered as 1234.00 without the comma.

**AA14 Is it Final return (VAT 193) ? :** (Optional)

Enter here 'Y' or 'yes' to indicate if it is a Final return (VAT 193). If not applicable, leave it blank.