

Supporting Document - VAT 100 Return

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

Header Section :

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 Currency Code : (Mandatory)

This field is mandatory.

In order to e-file your VAT returns you must report it in Great British Pounds, with the currency code as GBP. You must fill in GBP in this column. Currently, HMRC does not yet accept VAT Returns in Euros.

If you have traded with different countries and have different currencies you must first convert all the consolidated currency values into GBP. To convert your foreign currencies into GBP you must use HMRC official conversion rates

The official link to the HMRC Exchange Rate Converter is as follows :

http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageVAT_RatesCodesTools&columns=1&id=ERATES_2007

Details Section :

Note : Only one row of data needs to be entered in the Details section.

AB1 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.

AB2 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.

AB3 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 AB1 (VAT due on Sales and Outputs) and Column AB2 (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.

AB4 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.

AB5 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 AB3 (Total VAT) and Column AB4 (VAT reclaimed on Purchases and Inputs).

If the figure in box AB3 is more than the figure in box AB4, then this is the amount payable to HMRC. If the figure in box AB3 is less than the figure in box AB4, 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.

AB6 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.

AB7 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 AB8 and AB9 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.

AB8 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.

AB9 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.