

Supporting Document - VAT 101 (ECSL Declaration)

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

Header Section :

AC1 Trader Name : (Optional)

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

AC2 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.

AC3 Branch Number : (Mandatory)

Enter here the Branch Number which is a unique identifier for a member of a group-registered Trader, who has chosen to submit separate EC Sales Lists for each member of the group. It must be a 3-digit numeric value. This field is mandatory.

AC4 Branch Postcode : (Mandatory)

Enter here the Branch Postcode. For e.g. EP13SO

Please note that the Postcode should not exceed 10 characters. This field is mandatory.

AC5 Submitter Contact Name : (Mandatory)

Enter here the name of the person to contact within the submitting trader organisation in case of queries from HMRC. Please note the length should not exceed 35 characters. This field is mandatory.

AC6 Currency Code : (Mandatory)

This field is mandatory.

In order to e-file your ECSL 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 ECSL 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

AC7 Tax Quarter Number : (Mandatory)

Enter here the Tax Quarter Number. This must be the identifier of the yearly quarter for which the ECSL Declaration is due. It can take one of the four values namely : 1, 2, 3, 4. This field is mandatory.

- 1 - Tax Quarter for Jan, Feb and Mar .
- 2 - Tax Quarter for Apr, May and Jun.

- 3 - Tax Quarter for Jul, Aug and Sep.
- 4 - Tax Quarter for Oct, Nov and Dec .

AC8 Tax Quarter Year : (Mandatory)

Enter here Tax Quarter year. It must contain the year for which the ECSL Declaration is due. This field is mandatory.

Please note,

1. It must be a valid year ("YYYY" format).
2. It must not be over 6 years old.
3. Also, the Quarter Number (AC7) and Quarter Year (AC8) , combined together, must not be in the future .

AC9 Strict Validation Flag : (Optional)

Enter here Strict validation Flag. This element is optional and can take values T (true) or F (false). It will be taken as false, if left empty, or if any other character is entered.

This field , if set to false, will default to the 30% Failed Submission Line Rejection Threshold. That is, if the number of rejected lines in the submission exceeds 30%, then the whole ECSL submission is rejected.

If the Strict Validation Flag is explicitly, set to "true", the threshold is set to 0%, thus any Submission Line failure will cause the entire ECSL Declaration to be rejected.

Details Section :

Note : One or more rows of data can be entered in the Details section.

AD1 Submitters Reference : (Optional)

Enter here the Submitters Reference. This is optional. Every line can be assigned a reference of your choice. This will prove useful in the identification of successful / failed Submission Lines by reference.

Please note that the Submitters Reference can be alphanumeric and should not exceed 20 characters in length.

AD2 Country Code : (Mandatory)

Enter the country code for the Member State of your EU customer.
The correct EU Country codes are specified at the below link :

http://ec.europa.eu/taxation_customs/vies/faqvies.do?selectedLanguage=EN#item11

Please note

- 1.It must contain 2 characters.
- 2.The Country Code must be for one of the EU member states (excluding "GB").
- 3.The Country must have effectively joined the EU during the ECSL Declaration's specified Tax Quarter.

AD3 Customer VAT Registration Number : (Mandatory)

Enter here the EU customers VAT Registration Number

Please note that the length should not exceed 20 characters, and must be alphanumeric.

VRN formats for EC countries can be found at the following link :

http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageVAT_ShowContent&id=HMCE_CL_001721&propertyType=document

One of the conditions for zero-rating supplies of goods to other EU member states is that you must have a valid VAT registration number for each of your customers. VAT Numbers can be entered on the European commission website to check that they are valid for the country code entered.

http://europa.eu.int/comm/taxation_customs/vies/en/vieshome.htm

AD4 Total Value of Supplies : (Mandatory)

Enter here the Total value of Supplies to your customer; include only the value of goods and related services that you have supplied to them. Related services are services which are part of the price of the goods, such as freight and transport charges.

Please note the following when you enter the amount:

1. It can be positive or negative.
2. It must not be zero.
3. It must be at most 14 whole pound digits with the addition of a possible minus sign.

AD5 Transaction Indicator : (Mandatory)

Enter here the Transaction Indicator. This is an identifier to indicate the type of transaction. Currently, this field can take only two values, 0 or 2 .

These two values, currently supported by HMRC, is as follows :

- 0 : "B2B Goods".
- 2 : "Triangulated Goods" , if the supplier is an intermediary in a triangular transaction.