

Article topic: Business Services

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VAT filing online

From 1 April 2010 all VAT registered businesses with an annual turnover of £100,000 or more (excluding VAT) must file their VAT returns online and pay electronically.

Paper returns will still be an option for remaining VAT registered businesses, but this will be reviewed in the run up to 2012.

Registration

To register for online filing with the Government Gateway, visit <https://online.hmrc.gov.uk/registration/> and follow the step-by-step process.

- You will need to create a **password** and be given a **User ID**. Make sure that you remember these, because you'll need them to use HMRC Online Services.
- You will be required to enter the date your VAT registration started. This can be found on your certificate of registration. If you no longer have this, a copy can be requested from HMRC by calling 0845 010900.

How to fill in your VAT return

You must fill in every box on your return as normal - don't leave any box blank. If you need to fill in negative amounts and 'not applicable' boxes, there are different methods for electronic returns:

- put a minus sign before the figure for negative amounts
- enter '0.00' for 'none' or 'not applicable'

How to pay VAT

HM Revenue & Customs recommends that you make all of your VAT payments electronically. Paying electronically:

- is safe and secure
- gives you better control over your money
- provides certainty about when your payment will reach HMRC and avoids postal delays
- lets you pay at a time convenient to you if you use Internet or telephone banking
- gives you up to seven extra calendar days in which to pay.

It is a condition of submitting your VAT Return online that you make your payment electronically. For more information on Filing VAT returns online, please speak to our Business Services team.

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