



## VAT RETURNS - FILING ONLINE

**FEBRUARY 2010**

All new VAT registrations will have to file their Returns online in future and those businesses with a turnover in excess of £100,000 per annum will also have to register and file online.

The registration process is done only once and enrolling provides you with a user ID and you will be asked to create your own password.

When registering for online filing you will require the following:-

- VAT registration number.
- Place of business postcode.
- Date of registration for VAT.
- Month of last VAT Return submitted.
- Box 5 figure on the last VAT Return submitted.

The information for the first three points as above is held on the certificate of registration.

You need to go to [www.hmrc.gov.uk/vat/ret-online.htm](http://www.hmrc.gov.uk/vat/ret-online.htm) and follow the on

screen instructions. We can register for you and our standard charge for this is £30 plus VAT.

### Services Offered by Edmund Carr

We already complete VAT Returns at our office for a number of clients, these are then passed back to the client for approval, signature and filing with HMRC together with a payment if appropriate.

We are pleased to be able to extend this service so that the online filing of the VAT Return is carried out by us from our office. However we would need to print a form of acknowledgement and arrange for this to be signed by our client before the online submission takes place.

A number of clients are happy to complete their own VAT Returns but have asked us to register them on line from our office and submit their figures for them. Once we receive the

information, in the usual VAT Return format, we can complete the online submission on their behalf.

We can therefore offer a service to clients in either of these categories and if you would like further details then please ask the Partner responsible for your affairs.

With regard to the payment of your VAT liability you will need to set up an electronic payment facility, via the HMRC website, and there are a number of methods to choose from. There is also a facility to pay by Bank Giro Credit Transfer at your Bank, who then make the payment direct to HMRC. You will appreciate that if the payment to HMRC is made late there could be interest and surcharges arising although payment dates are extended slightly under the online payment system.

**Edmund Carr**  
18<sup>th</sup> February 2010

### Registered Auditors and Chartered Tax Advisers

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