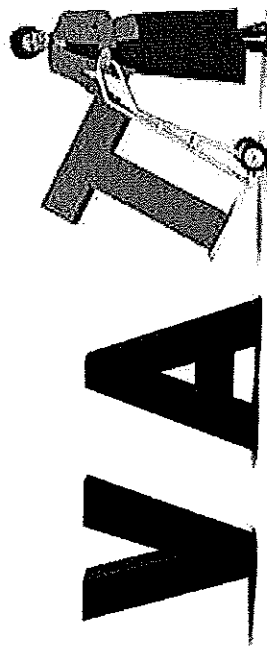


If your annual (VAT exclusive) turnover is £100k or more, you'll need to file your VAT Returns online.

Any business that's registered for VAT in the UK and whose turnover is £100k or more (VAT exclusive) in the year ending 31 December 2009 or on a later date, must file VAT Returns online and pay any VAT due on these returns electronically. This applies to all VAT Returns filed by such businesses, covering a period beginning on or after 1 April 2010.

Online filing and electronic payment also apply to any business registering for VAT for the first time from 1 April 2010, regardless of size of turnover. All other businesses can continue to file on paper, at least for the time being.



Useful things to know.

- Online filing is very similar to paper filing. The online form is the same as the paper one, and you can keep your records on paper or on computer – it's up to you
- There are some useful online functions – there's a handy arithmetic checker to help make sure you've done your sums correctly, and an automatic acknowledgement of safe receipt

Need more information?

- We'll write to everyone who needs to do their VAT Returns online in February 2010, with full instructions on what to do. There'll also be plenty of information in the VAT Notes enclosed with your VAT Return
- There'll be regular updates on our website: www.hmrc.gov.uk/vat/vat-online/moving.htm
- The first step to online filing is to enrol for VAT Online services – do this as soon as you can, and sign up to receive an email reminder when your next online return is due. For information on how to enrol, please go to www.hmrc.gov.uk/vat/start/register/signup-online.htm
- If you'd like to see a demo of how to register for VAT Online services and sending us your VAT Return, please go to www.hmrc.gov.uk/demo
- For information on electronic payment options and our new banking details, please go to www.hmrc.gov.uk/payinghmrc/vat.htm
- You can also talk to us at our VAT Helpline (for queries about the detail of the changes) – the phone number is given at the end of this leaflet. Or you can email us on enquiries.estm@hmrc.gsi.gov.uk

- 2 If your annual turnover is £100k or more
- 3 If you trade with overseas businesses