



HM Revenue  
& Customs

# Insolvency Guidance

17 June 2022

## Please help us to help you – VAT returns (VAT100)

As part of HMRC's work to improve the customer journey for Insolvency Practitioners (IPs), we've improved the way we process VAT returns.

We've introduced a new style VAT100 (2021) and a fully automated process which means when we receive a return into HMRC, it is automatically scanned and captured onto our system.

If your record has been migrated to the new IT system, please ensure you are only using the new versions of the VAT100 that are issued to you. If you need another copy, please contact us, see [Insolvency \(VAT Notice 700/56\)](#).

However, if your record has not been migrated to the new IT system, please continue to use the old versions which have been sent to you. If you are unsure of the status of your record, please contact us, see [Insolvency \(VAT Notice 700/56\)](#).

We have included images of the old and new form to help you identify the differences.

See [How to fill in and submit your VAT Return \(VAT Notice 700/12\) - GOV.UK](#) for a list of things to consider when submitting online or paper. Please ensure the boxes are filled in correctly and there are no amendments to the return as they will not be automatically scanned to the system and could cause delays in processing.

The new VAT100 is built to read numerical values only. If you are submitting a nil return or a nil value in any of the 9 boxes, please ensure you use numerical values only 0.00 and do not write the word 'nil' or 'zero' for example.

We know you want us to get things done as speedily as possible and we want that too, so to ensure submissions of all VAT forms are received correctly, please post them directly to the appropriate addresses, see [Insolvency \(VAT Notice 700/56\)](#).

If you have any questions about this Insolvency Bulletin, could you please contact R3 or your representative group who will take them forward with HMRC.

## Question and Answer

**Q. Can I send a cheque with a VAT100 (2021) return?**

**A.** Yes, you can send a cheque with the return, but please do not staple the cheque to the return.

**Q. I do not have the information needed to complete a pre-insolvency VAT100 (2021) return. What should I do?**

**A.** Please call or write to HMRC using the relevant contact details in [Insolvency \(VAT Notice 700/56\)](#) and our teams will be happy to help you. If writing, please make sure you have not attached a blank VAT100.

**Q. I have not received a response or my repayment, do I send another VAT100?**

**A.** No, please do not send a duplicate VAT 100, this can result in further processing issues. If you have not received a refund or submitted a query to the relevant team and have not received a response, please link to the contact emails in the [Insolvency \(VAT Notice 700/56\)](#).

**Value Added Tax Return**  
For the period **DD/MM/CCYY** to **DD/MM/CCYY**

Customer\_name\_line\_1XXXXXXXXXXXXXXXXXXXX  
Customer\_name\_line\_2XXXXXXXXXXXXXXXXXXXX  
Trading\_style\_XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
IP\_Name\_XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
IP\_address\_line\_1\_XXXXXXXXXXXXXXXXXXXXXXXX  
IP\_address\_line\_2\_XXXXXXXXXXXXXXXXXXXXXXXX  
IP\_address\_line\_3\_XXXXXXXXXXXXXXXXXXXXXXXX  
IP\_address\_line\_4\_XXXXXXXXXXXXXXXXXXXXXXXX  
IP\_address\_line\_5\_XXXXXXXXXXXXXXXXXXXXXXXX  
Postcode\_X

**VAT Registration number**  
NNN\_NNNN\_NN  
**Period reference**  
MM\_YY  
**Due date**  
DD\_Mmmmmmmmm\_CcYY

If your completed return and all the VAT payable are not received by the due date you will be in default and may be liable to a financial penalty.



Before you fill in this form please read the notes on the back and VAT Notices 700/12: 'How to fill in and submit your VAT Return' and VAT Notice 733: 'Flat rate scheme for small businesses', if you use that scheme.

This form will be scanned on receipt so please make sure you write within the lines. Please fold where shown on the form. If a box does not apply, please write 0.00, or just 0 if no pence is required – do not strike through empty boxes or write anything else.

When completed, please return your form to Value Added Tax, HM Revenue and Customs, BX9 1WT.

1 VAT due in the period on sales and other outputs	2 Total value of dispatches of goods and related costs (excluding VAT) from Northern Ireland to EU Member States
2 VAT due in the period on acquisitions of goods made in Northern Ireland from EU Member States	3 Total value of acquisitions of goods and related costs (excluding VAT) made in Northern Ireland from EU Member States
3 Total VAT due	
4 VAT reclaimed in the period on purchases and other inputs (including acquisitions in Northern Ireland from EU Member States)	<b>Declaration</b> You, or someone on your behalf, must sign below. If you give false information, you may face financial penalties and prosecution. I declare the information I've given in this tax return is correct and complete to the best of my knowledge.
5 Net VAT to pay to HMRC or reclaim	Signature
6 Total value of sales and all other outputs excluding any VAT	Date DD MM YYYY
7 Total value of purchases and all other inputs excluding any VAT.	

**Notes**

These notes, VAT Notices 700/12: 'How to fill in and submit your VAT Return' and if appropriate VAT Notice 733: 'Flat rate scheme for small businesses' will help you complete this form. You may also need to refer to other VAT notices. To obtain these go to [www.gov.uk/topic/business-tax/vat](http://www.gov.uk/topic/business-tax/vat).

If you put a minus figure in boxes 1 to 3, or are entering a sum due to HMRC in box 4, please put a minus sign in front of the figures.

**Amounts not declared correctly on previous returns**  
You may be able to correct errors in VAT Returns for the preceding 4 years by using boxes 1 and 4 on the Return for the period of discovery. Net errors of £10,000 or less can be included in your Return. Net errors between £10,000 and £50,000 can be included provided they do not exceed 1% of the total value of your sales (before correction) shown in box 6. Net errors exceeding £50,000 and those above £10,000 that exceed 1% of the box 6 amount must be separately notified. For further information see Notice 700/45 How to correct VAT errors and make adjustments or claim.

**How to pay**  
We recommend that you pay electronically as it is safe and secure. Please allow enough time for your payment to reach us by the due date. Check with your bank for their processing times.

**Direct Debit**  
Use your VAT Online account to set up a Direct Debit. Set up the Direct Debit at least 3 working days before you submit your online VAT return, otherwise the payment will not be taken from your bank account in time.

You cannot pay by Direct Debit if you have a 'payments on account' arrangement.

Businesses that use the Annual Accounting Scheme can only set up a Direct Debit for balancing payments.

**Bank details for online or telephone banking**  
You can make a transfer to HMRC from your bank account by Faster Payments, Bacs or CHAPS. The details you will need are:

- sort code: 08-32-00
- account number: 11963155
- Account name: HMRC VAT
- Your 9-digit VAT registration number

**Debit or corporate credit card online**  
Go to [www.gov.uk/pay-vat-by-debit-or-credit-card-online](http://www.gov.uk/pay-vat-by-debit-or-credit-card-online). There's a fee if you pay by corporate debit or credit card. The fee is not refundable.

You'll need your 9-digit VAT registration number to make a payment. Your payment may be delayed if you use the wrong reference number.

**Other ways to pay**  
**Bank or building society**  
If your bank or building society offers this service, we can send you a book of payslips to use.

You'll need to order paying-in slips online at [www.gov.uk/government/organisations/hm-revenue-customs/contact/vat-payments](http://www.gov.uk/government/organisations/hm-revenue-customs/contact/vat-payments) or phone us on 03000 519 206.

Use the paying-in slips to pay at your own bank or building society by cash or cheque. Make cheques payable to 'HM REVENUE & CUSTOMS ONLY' followed by your 9-digit VAT registration number.



**Cheque**

If you are unable to pay electronically, you can pay by cheque. Make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' followed by your VAT Registration number and send to the address on page 1.

For further payment information go to: [www.gov.uk/pay-vat](http://www.gov.uk/pay-vat) or phone 0300 200 3700. Only call HMRC if your VAT enquiry is urgent. Please have your VAT registration number and postcode if you need to call.

**Box 1**  
Show the VAT due on all goods and services you supplied in this period.

**Box 2**  
For goods moved under the Northern Ireland protocol only. Show the VAT due (but not paid) on all goods and related services you acquired in this period from EU Member States.

**Box 3**  
Show the total amount of the VAT due ie the sum of boxes 1 and 2. This is your total Output tax.

**Box 4**  
Show the total amount of deductible VAT charged on your business purchases. This is referred to as your 'input VAT' for the period. Include the VAT reclaimed in this period on imports accounted for through postponed VAT accounting.

**Box 5**  
If this amount is under £1, you need not send any payment, nor will any repayment be made to you, but you must still fill in this form and send it to the address on page 1.

**Boxes 6 and 7**  
In box 6 show the value excluding VAT of your total outputs (supplies of goods and services). Include zero rated, exempt outputs and EU supplies from box 8.

In box 7 show the value excluding VAT of all your inputs (purchases of goods and services). Include zero rated, exempt inputs and EU acquisitions from box 9.

**Boxes 8 and 9**  
In box 8 show the total value of all supplies of goods and related costs, excluding any VAT, to EU Member States from Northern Ireland.

In box 9 show the total value of all acquisitions of goods and related costs, excluding any VAT, from EU Member States to Northern Ireland.

**EU trade under the Northern Ireland protocol only**  
Only use boxes 8 & 9 if you have supplied goods to or acquired goods from a EU Member State under the Northern Ireland protocol. Include related costs such as freight and insurance where these form part of the invoice or contract price. The figures should exclude VAT.

You can find details of EU Member States in Notice 60 and Notice 725 or on our website at [www.gov.uk/topic/business-tax/vat](http://www.gov.uk/topic/business-tax/vat) and at [www.uktradeinfo.com](http://www.uktradeinfo.com) under Intrastrade.

**Changes to your business**  
You must tell us about any changes in your business circumstances, including a change of address. For information on how to do this go to [www.gov.uk/vat-registration](http://www.gov.uk/vat-registration) or call 0300 200 3700.



Before you fill in this form please read the notes on the back and the VAT leaflets 'Filling in your VAT Return' and 'Flat rate scheme for small businesses'. If you use that scheme fill in all boxes clearly in ink and write 'none' where necessary. Do not put a dash or leave any box blank. If there are no pence write '00' in the pence column. Do not enter more than one amount in any box.

For official use		£	p
VAT due in this period on sales and other outputs	1		
VAT due in this period on acquisitions from other EC member states	2		
Total VAT due (the sum of boxes 1 and 2)	3		
VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EU)	4		
Net VAT to be paid to HMRC, or reclaimed by you (Difference between boxes 3 and 4)	5		
Total value of sales and all other outputs excluding any VAT (include the figure in box 8)	6		00
Total value of purchases and all other inputs excluding any VAT (include the figure in box 9)	7		00
Total value of all supplies of goods and related costs, excluding any VAT, to other EC member states	8		00
Total value of all acquisitions of goods and related costs, excluding any VAT, from other EC member states	9		00

If you are enclosing a payment please tick this box.

Declaration: You, or someone on your behalf, must sign below.  
 I, \_\_\_\_\_ declare that the  
 \_\_\_\_\_ (full name of signatory in capital letters)  
 information given above is true and complete.  
 Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 A false declaration can result in prosecution

Notes

These notes and the VAT leaflets 'Filling in your VAT Return' and 'Flat rate scheme for small businesses' will help you complete this form. You may also need to refer to other VAT notices and leaflets. You can get these by telephoning VAT general enquiries on 0300 200 3700.

If you put a minus figure in boxes 1 to 3, or are entering a sum due to HMRC in box 4, please enclose the figure in brackets.

**Amounts not declared correctly on previous returns**  
 You may be able to correct errors in VAT Returns for the preceding 3 years by using boxes 1 and 4 on the return for the period of discovery. Net errors of £10,000 or less can be included in your return. Net errors between £10,000 and £50,000 can be included provided they do not exceed 1% of the total value of your sales (before correction) shown in box 6. Net errors exceeding £50,000 and those above £10,000 that exceed 1% of the box 6 amount must be separately notified.  
 For further information, see VAT Notice 700/45 'How to correct VAT errors and make adjustments or claims.'

How to pay

Please allow enough time for payment to reach us by the due date. We suggest you allow at least 3 working days for this. We recommend the payment methods shown at 1-3 below.

**1 Direct Debit**  
 When you enrol for VAT Online you can opt to pay by Direct Debit. You must make sure that you have your Direct Debit Mandate in place in advance of making your first payment. You cannot pay by Direct Debit if you use the Annual Accounting Scheme or make payments on account and submit quarterly returns.

**2 Direct Payment**  
 Using the internet, telephone banking, BACS Direct Credit or CHAPS, provide your bank or building society with the following information to make a Direct Payment:  
 • payment amount  
 • account name: HMRC VAT  
 • sort code: 08-32-00  
 • account number: 11963155  
 • your VAT registration number

**3 At your bank**  
 If your bank or building society offers this service we can send you a book of payslips to use. Phone us on 03000 519 206 or email [electronicpayments@hmrc.gov.uk](mailto:electronicpayments@hmrc.gov.uk)  
 Take the payslip and payment to any branch of your bank. Other banks may not accept payment.  
 Any cheque must be drawn on your bank, and made payable to 'HM REVENUE & CUSTOMS ONLY'.

**4 Post**  
 If you use this method, make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' followed by your VAT registration number and send your return and payment to us in the envelope provided. The envelope we've provided is for VAT payments only. You must not include any other payments.

If you do not have a return envelope, send your return and payment to:  
 VAT Controller  
 VAT Central Unit  
 BXS 5AT  
 For further payment information go to [www.gov.uk/pay-vat](http://www.gov.uk/pay-vat) or phone 0300 200 3700.

Box 1

Show the VAT due on all goods and services you supplied in this period.

Box 2

Show the VAT due (but not paid) on all goods and related services you acquired in this period from other EC member states.

Box 3

Show the total amount of the VAT due, e.g. the sum of boxes 1 and 2. This is your total Output tax.

Box 4

Show the amount of VAT deductible on any business purchases including acquisitions of goods and related services from other EC member states. This is your Input tax.

Box 5

If this amount is under £1, you need not send any payment, nor will any repayment be made to you, but you must still fill in this form and send it to the VAT Central Unit.

Boxes 6 and 7

In box 6 show the value excluding VAT of your total outputs (supplies of goods and services), including zero rated, exempt outputs and EC supplies (part box 8).

In box 7 show the value excluding VAT of all your inputs (purchases of goods and services). Include zero rated, exempt inputs and EC acquisitions from box 9.

Boxes 8 and 9

**EC trade only**  
 Use these boxes if you have supplied goods to or acquired goods from another EC member state. Include related costs (such as freight and insurance where these form part of the invoice or contract price). The figures should exclude VAT.  
 You can find details of other EC member states in Notice 60 and Notice 725 or on our website at [www.gov.uk](http://www.gov.uk) and [www.uktraderinfo.com](http://www.uktraderinfo.com) under 'Intrastat'.

**Changes to your business**  
 You must tell the National Registration Service about any changes in your business circumstances, including a change of address. You can write to: HM Revenue and Customs  
 Crown House  
 Birch Street  
 Wolverhampton  
 WV1 4JX  
 United Kingdom  
 or go to [www.gov.uk/government/organisations/hm-revenue-customs](http://www.gov.uk/government/organisations/hm-revenue-customs) select 'VAT' and 'Changing your VAT registration details or deregistering from VAT'.

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