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## Compulsory Online Filing of VAT Returns

In line with their drive towards full electronic submission of Returns, H M Revenue & Customs intends to phase out paper VAT Returns.

From April 2010 if your turnover is £100,000 or more, or if you are newly VAT registered, you will have to submit your VAT Returns online and make any payments due to Customs electronically.

Even if you are not one of the businesses who will be compulsorily required to file your VAT Returns online, there are a number of advantages of doing so, including:-

- No postal delays, so no need to worry about missing the deadline
- Automatic calculations and checks to reduce errors
- Immediate on screen acknowledgement of receipt

In addition to the online filing of VAT Returns you will also need to make arrangements to pay your VAT liabilities electronically. This could be by internet or telephone banking, Bacs or by direct debit.

By paying your VAT electronically you have up to 7 extra calendar days in which to pay. However, you must ensure that cleared funds reach H M Revenue & Customs bank account by the seventh calendar date after the due date.

If you currently file paper VAT Returns for your business you will now need to consider whether you are happy to register for VAT online and to continue to file Returns for yourself. Alternatively, you could appoint Scrutton Bland to file your VAT Returns online on your behalf.

Whatever your decision about filing VAT Returns online, you will need to ensure that you allow sufficient time for the enrolment and activation process to be completed prior to the first submission date after 1 April 2010.

If you would like to discuss VAT filing online, please contact your normal Scrutton Bland contact, or alternatively contact one of the following :-

**Claire Hougham**

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