



HM Revenue
& Customs

Insolvency Guidance

8 February 2023

Completing and submitting the VAT100 (2021)

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

We 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.

Each VAT100 return has a unique machine-readable barcode which is generated for the specific transaction it's sent for.

We have noticed an increase in returns being received where the barcode has been altered/deleted, copies of returns have been used for other cases, and pre-populated return dates have been manually altered.

If any alterations are made or returns are made on a form other than the transaction it's been sent for, this can lead to delays in processing as we can't use the automated rapid data capture process.

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 on 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. This may cause potential delays in processing as 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 e.g., 0.00 and do not write the words 'nil' or 'zero'.

As before, 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.

Below, we have included images of the old and new forms to help you identify the differences.

The image shows the old VAT100 form. It features a 'For official use' section with a table for VAT calculations. The table has columns for descriptions and amounts. Below this is a 'DECLARATION' section where the taxpayer must sign and date the form, stating that the information is true and complete.

For official use	Amount
VAT due in this period on sales and other outputs	1
VAT due in this period on acquisitions from other EU 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 acquisition 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 including zero VAT (include your VAT ID figure)	6
Total value of purchases and all other inputs including zero VAT (include your VAT ID figure)	7
Total value of acquisitions of goods and related costs (including air VAT) for other EU Member States	8
Total value of acquisitions of goods and related costs (including air VAT) from other EU Member States	9

Example of old VAT return

The image shows the new VAT100 form. It has a more structured layout with numbered sections. Section 1 is for VAT due on sales and other outputs. Section 2 is for VAT due on acquisitions from other EU Member States. Section 3 is for VAT reclaimed on purchases and other inputs. Section 4 is for VAT to be paid to HMRC or reclaimed. Section 5 is for the total value of sales and other outputs. Section 6 is for the total value of purchases and other inputs. Section 7 is for the total value of acquisitions of goods and related costs from other EU Member States. Section 8 is for the total value of acquisitions of goods and related costs from EU Member States. There is also a 'Declaration' section at the bottom.

Example of new VAT return

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, please direct them to 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, should I send another VAT100?

A. No, please do not send an additional VAT100. We would prefer, if required to progress chase, a letter be sent to the appropriate address.