



Value Added Tax EC Sales list

(Continuation sheet)



VAT Registration Number

Branch/subsidiary
Identifier

Calendar
Quarter

GB

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For official use D O R only	
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Country Code	Customer's VAT Registration Number	Total value of supplies in pounds sterling (£)	p	Indicator
1			0 0	
2			0 0	
3			0 0	
4			0 0	
5			0 0	
6			0 0	
7			0 0	
8			0 0	
9			0 0	
10			0 0	
11			0 0	
12			0 0	
13			0 0	
14			0 0	
15			0 0	

Lines completed
(this page only)

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NOTES ON COMPLETION

These notes provide guidance on filling in this form. You will find more detailed information in VAT Information Sheet, VAT: Filling in your EC Sales List and in Notice 725, VAT: The Single Market and Notice 703 VAT: Exports and removals of goods from the United Kingdom.

If you have not been involved in any intra-EC transactions during the period specified overleaf, DO NOT return this form. If no transactions have taken place you will not be liable to a financial penalty.

Do not write on or amend details in the green area of this form. If you think any of the pre-printed information is wrong, or if you need any help, contact your local office. The telephone number is shown overleaf.

Country Code

Enter your customer's country code, which can **only** be from the following list:

Austria	AT	Germany	DE	Malta	MT
Belgium	BE	Greece	EL	Netherlands	NL
Cyprus	CY	Hungary	HU	Poland	PL
Czech Republic	CZ	Ireland	IE	Portugal	PT
Denmark	DK	Italy	IT	Slovenia	SI
Estonia	EE	Latvia	LV	Slovak Republic	SK
Finland	FI	Lithuania	LT	Spain	ES
France	FR	Luxembourg	LU	Sweden	SE

Customer's VAT Registration Number

Enter your customer's VAT registration number in the spaces provided, starting from the extreme left hand side.

Do not repeat your customer's country code in this column or include any spaces, dashes or commas. Underline alphabetical characters.

Use one line only for each customer UNLESS you are an intermediate supplier in intra-EC triangular transactions. Show the total value of these supplies on a separate line and enter the figure '2' in the indicator column.

One of the conditions for zero-rating supplies of goods to other EC countries is that you must provide a **valid** VAT number for each of your customers. Once advised by HM Customs & Excise that a VAT registration number is invalid you must not continue to use it to zero-rate your supplies.

Notices 725 and 703 and VAT Information Sheet VAT: Filling in your EC Sales List all contain a table which details the **only** acceptable format of EC VAT numbers.

Total Value of Supplies

Only include the value of goods and related costs supplied to customers who are registered for VAT purposes in *other* EC countries where the goods are moved between EC countries. Related costs are services which form part of the price of the goods, such as freight and insurance charges.

Add up the value of goods and related costs supplied to your customer, deduct credit notes, and enter the total, rounded to the nearest pound sterling in the space provided.

Do not include the pounds sterling symbol (£), decimal points (.) or commas (,). The figure must then be entered **right** aligned.

If the value of credit notes is greater than the total value of supplies enclose the figure in brackets. **Do not** use a minus sign.

Indicator

Leave this column blank, UNLESS:

you have made supplies as the intermediary in intra-EC triangular trade. Enter '2', with the details, on a separate line from your other supplies.

Lines Completed (this page only)

Enter the number of lines completed for this page only in the box provided.

Number of Pages Completed

Enter the number of pages completed in the box provided. Include all continuation sheets.

Common Errors

Before filling in this form, please take note of the list of common errors on page 5 of VAT Information Sheet VAT: Filling in your EC Sales List. This will help to ensure that we do not contact you unless absolutely necessary as every error you make has to be corrected. The information Sheet is available from your local office.

Declaration

You or someone on your behalf **must** sign the form to declare that the information provided constitutes a true and complete statement.

VAT 101A (Continuation Sheet)

If you run out of lines on this form, contact your local office for a VAT 101A (Continuation Sheet). When you receive the VAT 101A complete the top of the form with the same information pre-printed on this form.

VAT 101B (Correction Sheet)

If you need to correct any data supplied in a previous period or supply any previously omitted data, contact your local office for a VAT 101B (Correction Sheet). When you receive the VAT 101B complete the form with the appropriate information.

Where to send this form

You must ensure that the completed form is received by the due date. Return it in the white pre-paid envelope provided, to:

The Controller
VAT Central Unit
H M Customs and Excise
21 Victoria Avenue
Southend-on-Sea X
SS99 1AN