



21 April 2009

VAT returns – online filing

Most businesses will be required to submit their VAT returns online with effect from April 2010. Although NHS bodies have not so far had the option to submit online, HMRC is working on this and has stated that it expects NHS bodies to be able to submit both the main VAT return and the VAT 21 form online from April 2010. HMRC has not indicated if online filing will be compulsory, but as it will be for other businesses with a turnover in excess of £100,000 this is certainly a strong possibility.

HMRC Public Bodies Team

You may be aware that HMRC has for some time been in the process of setting up a new team which will deal specifically with public bodies, including NHS bodies. The new team will include specialists in all the taxes which affect the NHS, including VAT, PAYE, National Insurance and Corporation Tax.

The team has already identified the 22 largest and most complex NHS bodies and these have been allocated a Customer Relationship Manager who will be the main point of contact between that body and HMRC.

As far as VAT is concerned, there is a new team based in Washington in addition to the existing team in London which will remain. NHS bodies should continue to deal with the London NHS Compliance Team unless advised differently.



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