

**New EC Sales List requirement for services  
Revenue & Customs Brief 53/08**

As part of the forthcoming 'VAT Package' changes being introduced with effect from 1 January 2010, the requirement to submit periodic EC Sales Lists (ESLs) will be extended to many suppliers of services including multinational businesses. ESLs, which are currently only required for cross-border transactions in goods, will be extended to cover all supplies of services in respect of which the 'reverse charge' procedure applies. In Revenue & Customs Brief 53/08, HMRC sets out the information which it anticipates will be required for UK businesses to comply with the new ESL for services. Affected businesses should be planning for this as well as responding to the other changes to be introduced by the 'VAT package', as accounting systems may have to be reconfigured in order to minimise compliance cost and risk.