

ESL Sales Lists (ESLs) changes from 1st January 2010

Changes to the ESLs to include services from January 2010, will not affect the following forms:

Boxes 8 and/or 9 of the VAT return

Services are not currently included in boxes 8 and/or 9, and this will not change in 2010

The wording 'related costs' on the VAT return refers to the freight and insurance charges incurred with moving your goods. These should only be included if they form part of the overall invoice total, not if you are invoiced for these services separately. Commission, legal and financial services or any other pure service should also not be included in either of these boxes.

Intrastat Supplementary Declarations

For goods show the value in £ sterling rounded up to the nearest pound as used for VAT purposes.

Services (other than related freight or insurance charges that form part of the invoice total) are not currently included on Intrastat supplementary declarations and must not be included from January 2010.

**WE HOPE YOU FIND THIS NEWS ARTICLE HELPFUL. IF YOU WOULD LIKE TO REGISTER TO RECEIVE
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