



Notes to help you fill in your Value Added Tax EC Sales List

Before you start

Monthly sales lists

If you supply goods and services and are required to file your EC Sales List for goods monthly, you need to do one of the following:

- report **goods only** in months 1 and 2 and report **goods** for the month and **services** for the whole quarter in month 3
- report goods and services each month

Simplified annual EC Sales List (ESL) for supplies of goods

If HM Revenue and Customs has given you approval to submit a simplified annual ESL because you have low levels of supplies of goods to other EC countries, you are not required to enter the actual value of supplies. Instead, enter a nominal total value of £1. Then follow the rest of the guidance about the VAT registration number and the indicator box.

How to fill in forms VAT101 and VAT101A

These forms have been designed to be completed on screen and must not be completed by hand. You will need to:

- enter all relevant details, leaving blank any boxes that do not apply to you
- use the drop-down lists to select the appropriate information
- only include your sales for the period selected
- enter each type of sale on a separate line

Please note that VAT101As will not be accepted unless they are accompanied by a VAT101 for the same period.

Customer's VAT registration number

Please do not include the country code again in this column, or any spaces, dashes or commas.

Refer to Notice 725, 'The Single Market' to check how VAT numbers for each of the EC countries are formatted.

One of the conditions for zero-rating supplies of goods to other EC countries is that you must provide a valid VAT registration number for each of your customers. You can check that a number is valid on the Europa website. Go to ec.europa.eu/taxation_customs/vies

Total value of supplies and the indicator box

In all cases, enter the total, rounded down to the nearest pound sterling. Please **do not** add commas.

If you have a minus figure to enter because the value of credit notes is greater than the total value of the supplies, enter a minus sign **before** each value.

Please note that you may need up to 3 lines for each customer. This is because the total value of **each type of sale** needs to be entered. For example, if you have supplied goods direct **and** as a triangulated sale **and** have supplied a service, you must complete 3 lines for that customer. Other examples are:

- if you supplied goods, enter the value (including related costs) of all goods supplied to that customer (deducting credit notes where appropriate) - select 0 from the drop-down menu in the indicator column; related costs includes services which form part of the goods, such as freight and insurance charges

- if you were an intermediate supplier in a triangulated sale, enter the total value of the supplies to each customer on a separate line from any other supplies made to that customer - select 2 from the drop-down menu in the indicator column
- if you supplied services which were subject to the reverse charge in the customer's member state, enter the total value of these supplies on a separate line - select 3 from the drop-down menu in the indicator column.

Other forms and guidance you may need

If you need to correct any data supplied in a previous period or supply previously omitted data, please do so on form VAT101B, 'EC Sales List correction sheet'.

You can get form VAT101B from our website. Go to www.gov.uk and search for 'VAT101B'.

If you need more guidance on EC Sales Lists please read Notice 725 'The Single Market'. Go to www.gov.uk and search for 'Notice 725'.

For more help go to www.gov.uk/guidance/vat-how-to-report-your-eu-sales

Printing the form

Please print the form single-sided on A4 paper.

What to do next

When you have completed and signed this form please send it to:

HM Revenue and Customs
ECSL Team
BX9 1QT

To avoid a penalty, please make sure this form reaches us on time.