BV

**Bivetica Invoice**

PROTECTED DEMONSTRATION

# Fictional nine-box VAT review

A plain-language example of the review document a UK business sees before any separate HMRC submission step.

**Historical sandbox example only.** This fictional return has no connection to a real business, VAT number or live HMRC account.

Example VAT period

## 01 Jan 2017 – 31 Mar 2017

Status: protected sandbox demonstration · Period key 17A1

| | | |
|---|---|---|
| Box 1 | **VAT due on sales**<br>VAT charged to customers. | **£1,864.20** |
| Box 2 | **VAT due on acquisitions**<br>Relevant acquisition VAT. | **£0.00** |
| Box 3 | **Total VAT due**<br>Boxes 1 and 2 combined. | **£1,864.20** |
| Box 4 | **VAT reclaimed**<br>Eligible VAT on approved purchases. | **£624.80** |
| Box 5 | **Net VAT due**<br>The difference between VAT due and reclaimed. | **£1,239.40** |
| Box 6 | **Sales excluding VAT**<br>Sales value before VAT. | **£9,321.00** |
| Box 7 | **Purchases excluding VAT**<br>Purchase value before VAT. | **£3,124.00** |
| Box 8 | **EU goods supplied**<br>Relevant goods supplied to the EU. | **£0.00** |

| | | |
|---|---|---|
| Box 9 | **EU acquisitions**<br>Relevant goods acquired from the EU. | **£0.00** |

## Review before anything is sent

**Check the period.** Make sure the dates match the intended HMRC obligation.

**Check the source records.** Review included sales, approved purchases and their VAT treatment.

**Investigate surprises.** Do not submit a figure simply because software calculated it.

**Make a separate declaration.** Live filing remains a deliberate final action after approval and launch checks.