

VAT online filing to be compulsory from 2012

Government ministers have advised professional representatives that they will make online filing of VAT returns compulsory for all businesses from 2012.

The move follows the introduction of mandatory online filing for newly registered businesses and those turning over more than £100,000 from 1 April 2010. According to the CIOT, the transition worked smoothly during the period up to 31 July with generally positive feedback from institute members, but some residual concerns about small business.

In the run-up to the March 2010 Budget there were some signals from HMRC that it might bring forward the date for universal filing, but if the government goes ahead with what is expected to be an April 2012 start date, it will match the programme originally laid down by Lord Carter in his 2006 review of HMRC online services.

People who have a conscientious objection to using a computer will be able to continue filing paper returns and the CIOT has argued that some people with disabilities that prevent them using computers should also be exempted from the rule

John Stokdyk , Accountancy Web, 16-Aug-2010