

## Notes on the Completion of the Return of Trading Details

This 'VAT' Return of Trading Details' covers the period shown on the front of the form.

If no trade was carried out during the period, the only requirement is to enter "00" in the total boxes ("Z" boxes)

This column should cover the value\* of goods & services supplied. The value should be broken down by VAT rate and included in the relevant rate box.

\*For traders availing of the 7th Directive Margin Scheme (relating to the sale of second hand goods) the margin obtained on the supply of such goods should be included rather than the value of the goods.

This column should cover the value of

- Intra EU acquisitions of goods (where VAT has not been charged) and
- Imported parcels (where VAT has not been charged).

The breakdown by VAT rate into the different boxes should be based on the VAT rate applicable in Ireland to the goods.

This column should cover the value of all stock that was bought for re-sale. The value should be broken down by VAT rate and included in the relevant rate box.

The breakdown by VAT rate into the different boxes should be based on the VAT rate applicable in Ireland to the goods.

This column should cover the value of goods purchased that will not be resold but where VAT paid can be claimed as an input credit. The value should be broken down by VAT rate and included in the relevant rate box.

The breakdown by VAT rate into the different boxes should be based on the VAT rate applicable in Ireland to the goods.

Each row refers to a different VAT rate. The rate is indicated at the edge of each row.

There are two types of 0% rates. See across for explanations.

Rates will vary from time to time as the VAT rates change. The same row should be used for both old and new rates.

Where there is no VAT rate indicated '00' should be entered across the row.

€ VAT Return of Trading Details				
	Value of Supplies of Goods & Services	Value of Acquisitions from EU countries Net of VAT & VAT free imported parcels	Value of Stock for Resale (purchase, Intra-EU acquisitions & imports)	Value of Other Deductible Goods & Services (purchases, Intra-EU acquisitions & imports)
VAT Rate	<b>E3</b>	<b>E4</b>	<b>E5</b>	<b>E6</b>
Exempt				
<b>D4</b>				
0% Exports				
<b>D1</b>		<b>D2</b>	<b>J1</b>	<b>J2</b>
0% Imports				
<b>C5</b>		<b>C6</b>	<b>H5</b>	<b>H6</b>
<b>AC5</b>		<b>AC6</b>	<b>AH5</b>	<b>AH6</b>
<b>P1</b>		<b>P2</b>	<b>R1</b>	<b>R2</b>
<b>B5</b>		<b>B6</b>	<b>G5</b>	<b>G6</b>
+	<b>Z1</b>	<b>Z2</b>	<b>Z3</b>	<b>Z4</b>

Box D4 should contain the total value of goods that were zero rated because they were exported to non EU countries or supplied to VAT registered persons in other EU countries

All other zero rated situations (including Section 13A) should be included in this row.

N.B. All entries on this form should be EXCLUSIVE OF VAT Enter "00" if there is no amount to be included in a box. RTD EUR

If you have further queries on how to complete this form, ring 1890 20 30 70 and ask for the Return of Trading Details helpline. Queries regarding liability to VAT or the rate of VAT to be charged should be directed to your local Tax District. Please return the Return of Trading details by the due date. There is a penalty of €1,520 for failing to comply.