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

Box 9	**EU acquisitions** 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.