



1. Do I need to file my clients' VAT Returns online?

HM Revenue & Customs (HMRC) is phasing out paper VAT Returns. From April 2010 you may have to submit your clients' VAT Returns online and your clients will have to pay any VAT due electronically if either of the following applies:

- your client has an annual turnover of £100,000 or more (exclusive of VAT)
- your client registers, or should have registered, for VAT on or after 1 April 2010 (regardless of turnover)

If your clients fall into either of the groups mentioned above, you will have to file all their VAT Returns online (including nil and repayment returns) even if their turnover drops below £100,000 in the future. If your clients' annual turnover is £100,000 or more on 31 December 2009, HMRC will send them a letter in February 2010 telling them that they have to submit their VAT Returns online and pay any VAT due electronically.

Find out more [about moving from paper to online VAT Returns and paying electronically](#)