

Handout: Checking totals on your VAT Statement (NAV)

This document has been updated post Brexit with the new UK VAT return wording and contains suggestions for checking your figures, **it does not form VAT advice** please ensure you seek this from appropriate sources.

The Chart of Accounts can be used to check the G/L account totals against the ones displayed on the preview, as can the raw data of the VAT entries if you export them to excel and summarise them or you can run the **Day Book VAT Entry Report** to check totals in each box of your VAT Statement. This can be found:

NAV RTC - Departments/Financial Management/General Ledger/Reports/VAT Reporting

NAV V3 – General Ledger, Reports, Day Book VAT Entry

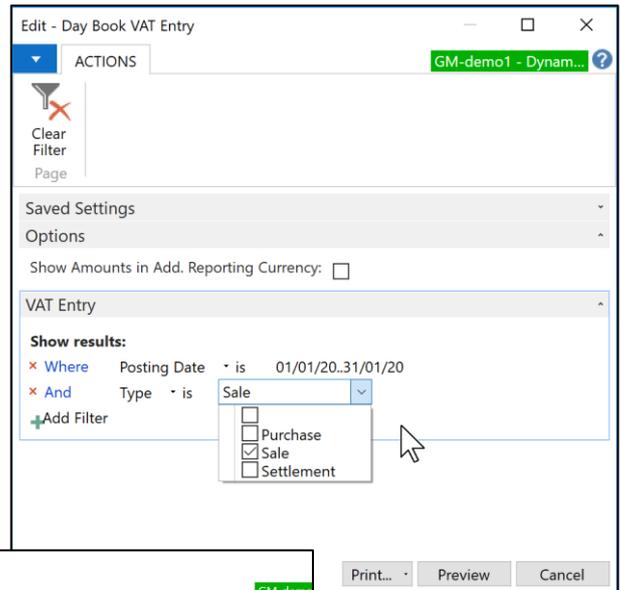
NAV V4 –V5 – Financial Management, General Ledger, Reports, VAT Reporting, Day Book VAT Entry

Business Central – use Tell Me/Search for Day Book VAT Entry

Box 1: "VAT due on in the period on sales and other outputs" (SALES VAT)

You get this value if you run **Day Book** report with type **SALE**

The final line of the output confirms the **Base** (used in Box 6) and **Amount** (used here in Box 1)



Row No.	Description	Type	Amount	VAT Bus. Posting Group	VAT Prod. Posting Group	Column Amount		
UK VAT RETURN								
001	VAT due on sales and other outputs	Row Totalling	3,066.34					
002	VAT due on acquisition from other E.U. Me	Row Totalling	4,676.72					
003	Total VAT due							
004	Total VAT due (incl. EU)							
005	Net VAT to be paid (+)							
006	Total value of sales ex							
007	Total value of purchas							
008	Total value of supplie							
009	Total value of acquisit							
All amounts are in GBP.								
Document No.	External Document	Sell-to/Buy-from	Sell-to/Buy-from Name	VAT Calcu	Base	VAT Base Discount %	Amount	
Total for 28. January 2020.							0.00	0.00
Posting Date 29. January 2020								
Total for 29. January 2020.							0.00	0.00
Posting Date 30. January 2020								
Total for 30. January 2020.							0.00	0.00
Posting Date 31. January 2020								
Total for 31. January 2020.							0.00	0.00
Total for VAT Entry : Posting Date: 01/01/20..31/01/20, Type: Sale.							-98,131.78	-3,066.34

This can also be checked in the **VAT Statement Preview** itself if the rows were added to check against the **G/L accounts** as a control and by reviewing the **VAT Entry total rows** beneath.

Row No.	Description	Type	Amount Type	VAT Bus. Posting Group	VAT Prod. Posting Group	Column Amount
001	VAT due on sales and other outputs	Row Totalling				3,066.34
002	VAT due on acquisition from other EU Me...	Row Totalling				4,676.72
003	Total VAT due	Row Totalling				7,743.06
004	Total VAT due (incl. EU acquisitions)	Row Totalling				8,298.89
005	Net VAT to be paid (+) or to be reclaimed (-)	Row Totalling				-555.83
006	Total value of sales excl. VAT, incl. Row 8	Row Totalling				98,131.78
007	Total value of purchases excl. VAT, incl. Ro...	Row Totalling				119,568.13
008	Total value of supplies excl. VAT to EU	Row Totalling				52,204.52
009	Total value of acquisitions excl. VAT to EU	Row Totalling				23,383.54
G100	VAT Sales GL	Account Totalling				-3,066.34
G101	VAT Acquisitions (EU) - GL	Account Totalling				-4,676.72
G102	VAT Purchases (UK) - GL	Account Totalling				8,298.89
G103	VAT control	Row Totalling				555.83
010	Sales Zero Rated	VAT Entry Totalling	Amount	DOMESTIC	NO VAT	
011	Sales 20 %	VAT Entry Totalling	Amount	DOMESTIC	VAT20	2,104.81
012	Sales 20 % FULL	VAT Entry Totalling	Amount	DOMESTIC	FULL20	
020	Sales 20 % total	Row Totalling				2,104.81
021	Sales 5 %	VAT Entry Totalling	Amount	DOMESTIC	VAT5	961.53
022	Sales 5 % FULL	VAT Entry Totalling	Amount	DOMESTIC	FULL5	
030	Sales 5 % total	Row Totalling				961.53

Finally, the **Chart of Accounts** can be used as a manual check, using a **Limit Totals Date Filter** to the same date range and then reviewing the relevant G/L accounts.

No.	Name	Income/Bala...	Account Subcategory	Account Type	Totalling	Gen. Posting Type	Gen. Bus. Posting Group	Gen. Prod. Posting Group	Net Change	Balance at Date	Balance	Cost Type No.	Default Deferral Template
5600	VAT	Balance Sheet	Current Liabilities	Begin-Total									
5610	Sales VAT 20 %	Balance Sheet	Current Liabilities	Posting					-2,104.81	-336,351.93	-336,351.93		
5611	Sales VAT 5 %	Balance Sheet	Current Liabilities	Posting					-961.53	-3,540.25	-3,540.25		
5612	Sales Full VAT 5 %	Balance Sheet	Liabilities	Posting		Sale		MISC					
5613	Sales Full VAT 20 %	Balance Sheet	Liabilities	Posting		Sale		MISC					
5620	Purchase VAT 20 % EU	Balance Sheet	Accounts Receivable	Posting					-4,676.72	-9,799.55	-9,799.55		
5621	Purchase VAT 5 % EU	Balance Sheet	Accounts Receivable	Posting									
5630	Purchase VAT 20 %	Balance Sheet	Accounts Receivable	Posting					8,293.10	203,728.99	203,728.99		
5631	Purchase VAT 5 %	Balance Sheet	Accounts Receivable	Posting					5.79	291.19	291.19		
5632	Purchase Full VAT 5 %	Balance Sheet	Liabilities	Posting		Purchase		MISC					
5633	Purchase Full VAT 20 %	Balance Sheet	Liabilities	Posting		Purchase		MISC					

Box 2: "VAT due in this period on acquisitions of goods made in Northern Ireland from other EU Member States"

Caution: this is now only relevant for businesses established in NI, i.e. goods bought from EU and received into a warehouse in Northern Ireland. This only applies due to the dual status of Northern Ireland after Brexit which may change.

If it does not apply to you check you have updated your VAT Statement, this box should state zero.

This is the VAT due from you (but not paid) on acquisitions from other EU countries (PURCHASE REVERSE VAT)

Run **Day Book VAT Entry** report with type set to **PURCHASE**, and **VAT Calculation Type** equal to **Reverse Charge VAT**

Note if this applies then post Brexit there will be a need for another filter to just pull through the relevant **VAT Business Posting Group** (for example), i.e. just EU not EU2021, please refer to your VAT Posting setup to check what filter to use.

GM-demo1 - Dynam...

Clear Filter
Page

Saved Settings
Options

Show Amounts in Add. Reporting Currency:

VAT Entry

Show results:

- Where Posting Date is 01/01/20..31/01/20
- And Type is Purchase
- And VAT Calculation Type is Reverse Charge VAT

+ Add Filter

- Normal VAT
- Reverse Charge VAT
- Full VAT
- Sales Tax

Print... Preview Cancel

HOME

VATGB - GM01

General

Include VAT entries: Open Show Amounts in Add. Reporting Currency:

Include VAT entries: Before and Within Period Date Filter: 01/01/20..31/01/20

Lines

Row No.	Description	Type	Amount	VAT Bus. Posting Group	VAT Prod. Posting Group	Column Amount
001	UK VAT RETURN	Description				
	VAT due on sales and other outputs	Row Totalling				3,066.34
002	VAT due on acquisition from other EU Me...	Row Totalling				4,676.72
003	Total VAT due	Row Totalling				7,743.06

Print Preview

GM-demo5 bk - DynamicsNAV110_CU7...

Day Book VAT Entry

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All amounts are in GBP.

Document No.	External Document	Sell-to/Buy-from	Sell-to/Buy-from Name	VAT Calcu	Base	VAT Base Discount %	Amount
G100							
G101							
G102					0.00		0.00
G103							
O10					0.00		0.00
O11							
O12							
O20					0.00		0.00
O21							
O22							
O22					23,385.54		4,676.72
O30							

Box 3: Total VAT due (this is the total of Box 1 and 2) (TOTAL VAT)

This is the sum of boxes 1 and 2. This is the amount of VAT you owe HMRC.

Row No.	Description	Type	Amount Type	VAT Bus. Posting Group	VAT Prod. Posting Group	Column Amount
001	VAT due on sales and other outputs	Row Totalling				3,066.34
002	VAT due on acquisition from other EU Me...	Row Totalling				4,676.72
003	Total VAT due	Row Totalling				7,743.06

Box 4: "VAT reclaimed in the period on purchases and other inputs (including acquisitions in Northern Ireland from EU)" (PURCHASE VAT incl. REVERSE)

- This is the VAT that you paid on your purchases
- You should also include VAT you paid on imports

You can also think about this amount as a sum of "PURCHASE VAT" and "PURCHASE REVERSE VAT".

Edit - Day Book VAT Entry
 ACTIONS
 Clear Filter
 Saved Settings
 Options
 Show Amounts in Add. Reporting Currency:
 VAT Entry
 Show results:
 Where Posting Date is 01/01/20..31/01/20
 And Type is Purchase
 Add Filter
 Print... Preview Cancel

Row No.	Description	Type	Amount Type	VAT Bus. Posting Group	VAT Prod. Posting Group	Column Amount
001	VAT due on sales and other outputs	Row Totalling				3,066.34
002	VAT due on acquisition from other EU Me...	Row Totalling				4,676.72
003	Total VAT due	Row Totalling				7,743.06
004	Total VAT due (incl. EU acquisitions)	Row Totalling				8,298.89

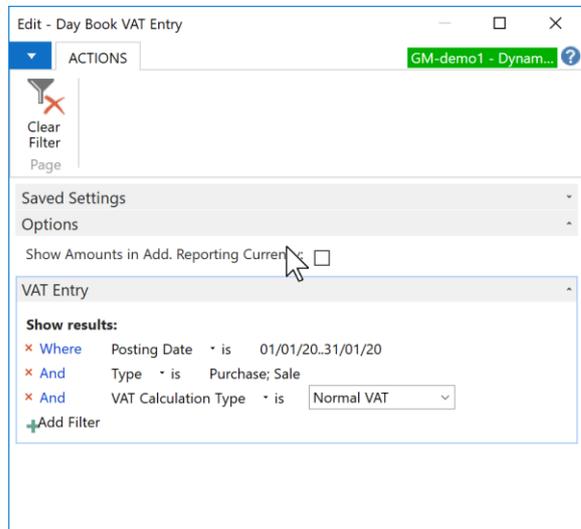
Posting Date	Total	Amount Type	VAT Bus. Posting Group	VAT Prod. Posting Group
28. January 2020	0.00			
29. January 2020	0.00			
30. January 2020	0.00			
31. January 2020	0.00			
Total for VAT Entry : Posting Date: 01/01/20..31/01/20, Type: Purchase.	119,568.13			8,298.89

Run **Day Book VAT Entry** report with type **PURCHASE**

Box 5: "Net VAT to pay to HMRC or reclaim (this is the difference between box 3 and 4)"

This is the VAT payable or reclaimable. It is the difference between boxes 3 and 4.

Run the **Day Book VAT Entry** report with **Type** set to **PURCHASE|SALE**, and **VAT Calculation Type** set to **Normal VAT** (or different from **Reverse Charge VAT**).



VATGB · GM01

General

Include VAT entries: Open Show Amounts in Add. Reporting Currency:

Include VAT entries: Before and Within Period Date Filter: 01/01/20..31/01/20

Row No.	Description	Type	Amount Type	VAT Bus. Posting Group	VAT Prod. Posting Group	Column Amount
001	VAT due on sales and other outputs	Row Totalling				3,066.34
002	VAT due on acquisition from other EU Me...	Row Totalling				4,676.72
003	Total VAT due	Row Totalling				7,743.06
004	Total VAT due (incl. EU acquisitions)	Row Totalling				8,298.89
005	Net VAT to be paid (+) or to be reclaimed (-)	Row Totalling				-555.83

Day Book VAT Entry

5 of 5 100% Find Next

Total for 27. January 2020.		0.00	0.00
Posting Date 28. January 2020			
Total for 28. January 2020.		0.00	0.00
Posting Date 29. January 2020			
Total for 29. January 2020.		0.00	0.00
Posting Date 30. January 2020			
Total for 30. January 2020.		0.00	0.00
Posting Date 31. January 2020			
Total for 31. January 2020.		0.00	0.00
Total for VAT Entry : Posting Date: 01/01/20..31/01/20, Type: Purchase Sale, VAT Calculation Type: Normal VAT.		50,257.33	555.83

Box 6: "Total value of sales and other supplies, excluding VAT"

Note since the change to the UK VAT return wording in 2021, this now directly will include all sales, domestic, EU and Export as box 8 now only includes sales directly from Northern Ireland.

You get this value if you run **Day Book VAT Entry** report with type **SALE**, from the **BASE** Total figure.

(see note below re VAT exempt entries)

The screenshot shows two overlapping windows from Dynamics NAV. The background window is 'VAT Statement Preview - VATGB - GM01'. It displays a table of VAT return lines. Row 006, 'Total value of sales excl. VAT, incl. Row 8', has a column amount of 98,131.78. The foreground window is 'Day Book VAT Entry', showing a summary of VAT entries for January 2020. The total for VAT Entry (posting date 01/01/20..31/01/20, Type: Sale) is -98,131.78.

Row No.	Description	Type	Amount Type	VAT Bus. Posting Group	VAT Prod. Posting Group	Column Amount
001	VAT due on sales and other outputs	Row Totalling				3,066.34
002	VAT due on acquisition from other EU Me...	Row Totalling				4,676.72
003	Total VAT due	Row Totalling				7,743.06
004	Total VAT due (incl. EU acquisitions)	Row Totalling				8,298.89
005	Net VAT to be paid (+) or to be reclaimed (-)	Row Totalling				-555.83
006	Total value of sales excl. VAT, incl. Row 8	Row Totalling				98,131.78
007	Total value of purchases excl. VAT, incl. Row 8	Row Totalling				119,568.13

Account	Description	Posting Date	Amount	Column Amount
G100	VAT Sales			
G101	VAT Acquis			
G102	VAT Purche			
G103	VAT contro			
010	Sales Zero			
011	Sales 20 %			
012	Sales 20 %			
020	Sales 20 %			
021	Sales 5 %			
022	Sales 5 %			
030	Sales 5 %			
Total for VAT Entry : Posting Date: 01/01/20..31/01/20, Type: Sale.			-98,131.78	-3,066.34

Box 7: "Total value of purchases and all other inputs, excluding any VAT"

Note since the change to the UK VAT return wording in 2021, this now directly will include all purchases, domestic, EU and Export as box 9 now only includes sales directly from Northern Ireland.

You get this value if you run **Day Book VAT Entry** report with type **PURCHASE** from the **BASE** Total.

The screenshot shows two overlapping windows from Dynamics NAV. The top window is 'VAT Statement Preview - VATGB - GM01'. It displays a table of VAT entries with the following data:

Row No.	Description	Type	Amount Type	VAT Bus. Posting Group	VAT Prod. Posting Group	Column Amount
001	UK VAT RETURN	Description				
001	VAT due on sales and other outputs	Row Totalling				3,066.34
002	VAT due on acquisition from other EU Me...	Row Totalling				4,676.72
003	Total VAT due	Row Totalling				7,743.06
004	Total VAT due (incl. EU acquisitions)	Row Totalling				8,298.89
005	Net VAT to be paid (+) or to be reclaimed (-)	Row Totalling				-555.83
006	Total value of sales excl. VAT, incl. Row 8	Row Totalling				98,131.78
007	Total value of purchases excl. VAT, incl. Ro...	Row Totalling				119,568.13

The bottom window is 'Day Book VAT Entry'. It shows a list of entries for January 2020, with a total for VAT Entry of 119,568.13 for the period 01/01/20..31/01/20, Type: Purchase.

Note: You *may* also require a filter to **not include VAT exempt entries**.

- This could also apply to other boxes
- A sale or purchase of a VAT exempt product will still result in a VAT entry and these will show up in the Day Book VAT report but may not be reportable on your VAT return (this is not for us to advise just a general warning)
- If these transactions are deliberately not being filtered in on the VAT Statement and so not being reported then to avoid a conflict with this report you will need to filter them out, for example using:
- VAT Prod Posting Grp: <>Exempt

Box 8: "Total value of dispatches of goods and related costs (exc VAT) from Northern Ireland to EU Member"

Caution: this is now only relevant for businesses established in NI, i.e. goods bought from EU and received into a warehouse in Northern Ireland. This only applies due to the dual status of Northern Ireland after Brexit which may change.

If it does not apply to you check you have updated your VAT Statement, this box should state zero.

If this does apply to you, this figure will also be required on your **Intrastat** report

Run the **Day Book VAT Entry** report with type of **SALE**, and **VAT Calculation Type** set to **Reverse Charge Vat**.

Note if this applies then post Brexit there will be a need for another filter to just pull through the relevant **VAT Business Posting Group** (for example), i.e. just EU not EU2021, please refer to your VAT Posting setup to check what filter to use.

The screenshot shows the 'Edit - VAT Statement Preview - VATGB · GM01' window. The 'General' section includes 'Include VAT entries: Open' and 'Date Filter: 01/01/20..31/01/20'. The 'Lines' table is as follows:

Row No.	Description	Type	Amount Type	VAT Bus. Posting Group	VAT Prod. Posting Group	Column Amount
007	Total value of purchases excl. VAT, incl. Ro...	Row Totalling				119,568.13
008	Total value of supplies excl. VAT to EU	Row Totalling				52,204.52
009	Total value of acquisitions excl. VAT to EU	Row Totalling				22,382.5

An inset window titled 'Day Book VAT Entry' is overlaid, showing a table with the following data:

Posting Date	Amount	VAT
Total for 29. January 2020.	0.00	0.00
Posting Date 30. January 2020		
Total for 30. January 2020.	0.00	0.00
Posting Date 31. January 2020		
Total for 31. January 2020.	0.00	0.00
Total for VAT Entry : Posting Date: 01/01/20..31/01/20, Type: Sale, VAT Calculation Type: Reverse Charge VAT.	-52,204.52	0.00

Box 9: "Total value of acquisitions of goods and related costs (exc VAT) made in Northern Ireland from EU Members"

Caution: this is now only relevant for businesses established in NI, i.e. goods bought from EU and received into a warehouse in Northern Ireland. This only applies due to the dual status of Northern Ireland after Brexit which may change.

If it does not apply to you check you have updated your VAT Statement, this box should state **zero**.

If this does apply to you, this figure will also be required on your **Intrastat** report

Run the run **Day Book VAT Entry** report with type of **PURCHASE**, and **VAT Calculation Type** equal to **Reverse Charge Vat** from the **BASE** Total.

Note if this applies then post Brexit there will be a need for another filter to just pull through the relevant **VAT Business Posting Group** (for example), i.e. just EU not EU2021, please refer to your VAT Posting setup to check what filter to use.

The screenshot shows two overlapping windows from Dynamics NAV. The top window is titled 'VAT Statement Preview - VATGB - GM01'. It displays a table with the following data:

Row No.	Description	Type	Amount	VAT Bus. Posting Group	VAT Prod. Posting Group	Column Amount
007	Total value of purchases excl. VAT, incl. Ro...	Row Totalling				119,568.13
008	Total value of supplies excl. VAT to EU	Row Totalling				52,204.52
009	Total value of acquisitions excl. VAT to EU	Row Totalling				23,383.54

The bottom window is titled 'Day Book VAT Entry'. It shows a list of entries for January 2020:

Posting Date	Amount	VAT Calculation Type
Total for 29. January 2020.	0.00	0.00
Posting Date 30. January 2020		
Total for 30. January 2020.	0.00	0.00
Posting Date 31. January 2020		
Total for 31. January 2020.	0.00	0.00
Total for VAT Entry - Posting Date: 01/01/20..31/01/20, Type: Purchase, VAT Calculation Type: Reverse Charge VAT.	23,383.54	4,676.72

General notes:

This is not VAT advice, if at all unsure what box a particular treatment or transaction should be in then please seek advice from a suitably qualified source

The Drill Down function should be used to review the VAT Entries for any rows causing concern, then use the Show Document feature (or Navigate/Show Entries) to review the source document where available.

Then make adjustments if necessary – see *Troubleshooting the Vat Statement* in main document.