

The Reverse Charge - worked example

VAT due in this period on sales and other outputs	Box 1	£200	UK company makes a 20% charge to itself in Box 1
VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)	Box 4	£200	UK customer recovers this 20% VAT as input tax in Box 4
Total Value of sales and all other outputs excluding any VAT	Box 6	£1,000	UK customer will declare the same amount in Box 6
Total Value of purchases and all other inputs excluding any VAT	Box 7	£1,000	UK customer will declare the invoice amount in Box 7
