

Duty and VAT break downs

Go to <https://www.tax.service.gov.uk/customs/payment-records/>

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943418914517 Viamed Linked to HL Phone viamed1978
124693049463 Vandagraph Linked to HL Phone gfbid1313
389844758776 VST Linked to HL Phone mLGVM!5E9EVnB

The C79 forms are found in here for use when reconciling Xero and the Deferment statements.
Note – We do not use Postponed import VAT accounting. We are not set up for it so if you are asked say no.

Duty

Duty deferment account

Balances include import declarations made using Customs Handling of Import and Export Freight (CHIEF) and the Customs Declarations Service (CDS).

Account: 8347965

£19,608.70 available

Account limit: £40,138
Including SIVA, EPSS or AEO status
Guarantee limit: £1,000
Guarantee remaining: £124.58

[View statements](#) [Payment details](#) [Top up](#)

Import VAT certificates (C79)

These are certificates of VAT you have paid on your imports to use as evidence on your VAT return.

[View import VAT certificates \(C79\)](#)

Account: 8347965

Duty deferment statements

HMRC will charge your bank each month for Duty and VAT on or after the 15th, and Excise on or before the 29th.

EORI: GB287389593000

September 2023

8 to 14 September [PDF \(35KB\)](#) [CSV \(1KB\)](#)

1 to 7 September [PDF \(27KB\)](#) [CSV \(1KB\)](#)

[Show all sections](#)

August 2023

[Hide](#)

24 to 31 August [PDF \(45KB\)](#) [CSV \(1KB\)](#)

15 to 23 August [PDF \(28KB\)](#) [CSV \(1KB\)](#)

Duty deferment statements are for looking at what we were charged in Duty and VAT. Click view statement then select the correct pdf. This downloads. The second page shows a break down of the imports and the associated charges. Customs duty and VAT. We never pay anything in Excise.

All VAT is claimed back in the next VAT return but all the duty is a cost to the company. The only item we bring in that has a Duty cost to is Eyemax from Maxtec. As they are considered clothing.



HM Revenue & Customs
September deferment statement
Summary of period 8 to 14 September 2023
Statement no: 2

VIAMED LTD T/A VIAMED
Deferment account number: 8347965
EORI number: GB287389593000

| Transaction date | Movement reference number (MRN) | Declarant's EORI number | Declarant's reference number | Deferred deposit reference number | Customs duty | VAT | Excise |
|--------------------------|---------------------------------|-------------------------|------------------------------|-----------------------------------|--------------|------------|--------|
| 08/09/2023 | Z3GBA0000000000000000 | GB22421710003 | 129015000000000000 | | £0.00 | £360.00 | £0.00 |
| 10/09/2023 | Z3GBA0000000000000000 | GB22421710003 | 129100810000000000 | | £0.00 | £368.76 | £0.00 |
| 11/09/2023 | Z3GBA0000000000000000 | GB22421710003 | 128410060740462244 | | £341.55 | £3,498.30 | £0.00 |
| 11/09/2023 | Z3GBA0000000000000000 | GB22421710003 | 128410060740274877 | | £0.00 | £1,346.98 | £0.00 |
| 11/09/2023 | Z3GBA0000000000000000 | GB22421710003 | 128410060742829006 | | £376.07 | £3,852.77 | £0.00 |
| 12/09/2023 | Z3GBA0000000000000000 | GB22421710003 | 128410060742709001 | | £0.00 | £227.25 | £0.00 |
| 12/09/2023 | Z3GBA0000000000000000 | GB22421710003 | 128410060742829006 | | £180.38 | £1,387.11 | £0.00 |
| 12/09/2023 | Z3GBA0000000000000000 | GB22421710003 | 128410060741848400 | | £0.00 | £807.12 | £0.00 |
| 13/09/2023 | Z3GBA0000000000000000 | GB22421710003 | 129000000000000000 | | £0.00 | £18.44 | £0.00 |
| Liabilities this period: | | | | | £854.00 | £12,545.81 | £0.00 |
| Liabilities this month: | | | | | £270.58 | £5,854.91 | £0.00 |
| Total Due: | | | | | | £20,529.30 | |

C79 Forms

Import VAT certificates (C79)

These are certificates of VAT you have paid on your imports to use as evidence on your VAT return.

[View import VAT certificates \(C79\)](#)

GOV.UK

View your customs financial account

BETA This is a new service - your [feedback](#) will help us to improve it.

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[< Back](#)

Import VAT certificates (C79)

Your certificates will usually be available after the 8th working day of each month.

Your certificates for the last 6 months

| | | |
|-------------|----------------------------|---------------------------|
| August 2023 | PDF (45KB) | CSV (2KB) |
| July 2023 | PDF (58KB) | CSV (2KB) |
| June 2023 | PDF (51KB) | CSV (2KB) |
| May 2023 | PDF (41KB) | CSV (1KB) |
| April 2023 | PDF (52KB) | CSV (2KB) |
| March 2023 | PDF (53KB) | CSV (2KB) |

On the accounts package Xero every month a Deferred Duty payment is taken and this payment has to be reconciled with extreme care. It directly affects the profits of the company. The amount charged is mostly VAT all this VAT can be claimed back at the quarterly VAT return.

So what we need is the C79 form to tell us exactly how much VAT and Duty there is in each payment each month. Duty is the none VAT prortion, sometimes present. We upload the C79 form so that it can be verified later by us or the accountants. I also keep a copy in the VAT file in my Secure file (documents helen AA secure) .

HM Revenue & Customs

Monthly import VAT certificate (C79)

Summary of period ending 31 August 2023

VIAMED LTD
15 STATION ROAD

KEIGHLEY
BD20 7DT

VAT registration number: 287389593
EORI number: GB287389593000
Month total: £32,937.80

| Declarant's EORI Number | Declarant | Total paid |
|-------------------------|-----------|------------|
| GB222421710003 | UPS LTD | £32,937.80 |
| Total VAT paid: | | £32,937.80 |

HM Revenue & Customs

Monthly import VAT certificate (C79)

Period ending 31 August 2023

VIAMED LTD
VAT registration number: 287389593
EORI number: GB287389593000

| Transaction date | Movement reference number (MRN) | Declarant | Declarant's EORI number | Declarant's reference number | VAT paid |
|------------------|---------------------------------|-----------|-------------------------|------------------------------|-----------|
| 01/08/2023 | 23GBMFNOV6QZQAR7 | UPS LTD | GB222421710003 | 128412986742350227 | £1,370.32 |
| 01/08/2023 | 23GBMF24YLTCZSAR8 | UPS LTD | GB222421710003 | 12841456890123029 | £466.21 |
| 07/08/2023 | 23GBBMSHQCPZMAR2 | UPS LTD | GB222421710003 | 128412986741818251 | £1,357.65 |
| 07/08/2023 | 23GBBLFGBKNSNBAR9 | UPS LTD | GB222421710003 | 129170140713377397 | £1,717.50 |
| 08/08/2023 | 23GBBBSOPFPCPAPJ3 | UPS LTD | GB222421710003 | 129021240403443411 | £3,416.11 |
| 14/08/2023 | 23GBBYVLQ1HAGCAR7 | UPS LTD | GB222421710003 | 1290212404036527757 | £49.00 |
| 14/08/2023 | 23GBBMMTE4KEEAGAR0 | UPS LTD | GB222421710003 | 12841456890317767 | £56.97 |
| 14/08/2023 | 23GBBLSUKALZS2AR5 | UPS LTD | GB222421710003 | 128412986741640210 | £4,252.51 |
| 17/08/2023 | 23GBB1YQPMSEB3KAR0 | UPS LTD | GB222421710003 | 128414568902993107 | £920.21 |
| 17/08/2023 | 23GBB2B3JDKLMAAR6 | UPS LTD | GB222421710003 | 128412986741640210 | £3,422.89 |
| 20/08/2023 | 23GBBBSJOLUCLAPJ3 | UPS LTD | GB222421710003 | 129100810403099946 | £4,146.74 |
| 20/08/2023 | 23GBBBSJOLUCLAPJ3 | UPS LTD | GB222421710003 | 128414568903024507 | £333.49 |
| 23/08/2023 | 23GBBBSJOLUCLAPJ3 | UPS LTD | GB222421710003 | 1284129867402276160 | £1,146.66 |
| 23/08/2023 | 23GBBBSJOLUCLAPJ3 | UPS LTD | GB222421710003 | 129021240403099946 | £161.14 |
| 24/08/2023 | 23GBBBSJOLUCLAPJ3 | UPS LTD | GB222421710003 | 1284129867402276160 | £2,579.21 |
| 25/08/2023 | 23GBBBSJOLUCLAPJ3 | UPS LTD | GB222421710003 | 128414568903024507 | £1,136.29 |
| 27/08/2023 | 23GBBBSJOLUCLAPJ3 | UPS LTD | GB222421710003 | 129100810403099946 | £3,718.65 |
| 29/08/2023 | 23GBBBSJOLUCLAPJ3 | UPS LTD | GB222421710003 | 128412986741621687 | £287.55 |
| 30/08/2023 | 23GBBBSJOLUCLAPJ3 | UPS LTD | GB222421710003 | 1290956389140150847 | £42.46 |
| 30/08/2023 | 23GBBBSJOLUCLAPJ3 | UPS LTD | GB222421710003 | 129021240403099946 | £863.06 |
| 30/08/2023 | 23GBBBSJOLUCLAPJ3 | UPS LTD | GB222421710003 | 129021240403678506 | £795.26 |
| 31/08/2023 | 23GBBBSJOLUCLAPJ3 | UPS LTD | GB222421710003 | 128414568903473531 | £36.92 |

IMPORTANT DOCUMENT

Keep this certificate as evidence to support your claim for input tax

Produced: 8 September 2023

Page 2

We only need the front page to work out the calculation for Vat in Xero. This is the VAT amount we have to make Xero reflect this using different calculations in Xero to make the VAT correct.

VAT registration number: 287389593
EORI number: GB287389593000
Month total: £32,937.80

| Declarant's EORI Number | Declarant | Total paid |
|-------------------------|-----------|------------|
| GB222421710003 | UPS LTD | £32,937.80 |
| Total VAT paid: | | £32,937.80 |

| | | |
|--------------------------------|-----------|----------|
| 15 Sep 2023 | Spent | Received |
| HMRC DUTY DEFERRED 8347965-... | 33,405.89 | |
| More details | | |

So in this case Augusts Deferent will appear on Xero is September.

In Xero for the Viamed C79 form / deferment. Keep as 3 lines.

Options ▾ Match Discuss

15 Sep 2023
HMRC DUTY DEFERRED 8347965-...
[More details](#)

Spent 33,405.89

Received

Find & select matching transactions below

1. Find & select matching transactions - 0 transactions selected

2. View your selected transactions. Add new transactions, as needed. ⓘ

Spent as **Direct Payment**

To **HMRC Deferred duty 2003** Date **15 Sep 2023** Reference

GBP British Pound Amounts are **Tax Inclusive**

| Item | Description | Qty | Unit Price | Account | Tax Rate | Amount GBP |
|------|--|------|------------|-------------------------|----------------------|------------|
| | HMRC DUTY DEFERRED 8347965-D DDR BAI | 1.00 | 33.40... | 2003 - Freight and duty | 20% (VAT on Purch... | 33,405.89 |
| | HMRC DUTY DEFERRED 8347965-D DDR BAI CERT £39,940.00 DUTY £1,012.87 | 1.00 | 0.00 | 2003 - Freight and duty | Zero Rated Purchases | |
| | HMRC DUTY DEFERRED 8347965-D DDR BAI CERT £39,940.00 DUTY £1,012.87 | 1.00 | 0.00 | 2003 - Freight and duty | Zero Rated Purchases | |
| | | | | | | |
| | | | | | | |

[Add a new line](#) [Assign expenses to a customer](#)

Subtotal 33,405.89

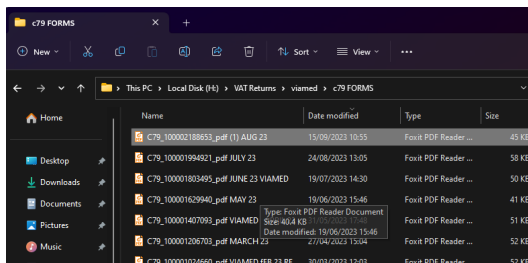
Includes VAT 20.00% 5,567.65

TOTAL 33,405.89

[Save Transaction](#) [Cancel](#)

The VAT amount has to be what's on the c79 form no matter if the amount on the bank is smaller of bigger.

Download the C79 form and make sure to add the month to the name. This wants to be copied/moved to the VAT file in thr C79 folder for the correct company, there is a C79 form and deferment calculation to do for all three of the companies.



In Xero

To – HMRC Deferred Duty 2003

Date – will be filled in by Xero

Reference – put the month and year the C79 form relates to

The description is always the figures that we have on the bank and have on the certificate.

In this case

HMRC DUTY DEFERRED 8347965-D DDR BANK £33405.89 CERT £32937.80 DUTY £468.09

this is copied in to the three description so they show on the vat return so we can verify it later.

Spent as **Direct Payment**

To **HMRC Deferred duty 2003** Date **15 Sep 2023** Reference **Aug 23**

GBP British Pound Amounts are **Tax Inclusive**

| Item | Description | Qty | Unit Price | Account | Tax Rate | Amount GBP |
|------|---|------|------------|-------------------------|----------------------|------------|
| | HMRC DUTY DEFERRED 8347965-D DDR BAI | 1.00 | 33.40... | 2003 - Freight and duty | 20% (VAT on Purch... | 33,405.89 |
| | HMRC DUTY DEFERRED 8347965-D DDR BAI CERT £32937.80 DUTY £468.09 | 1.00 | 0.00 | 2003 - Freight and duty | Zero Rated Purchases | |
| | HMRC DUTY DEFERRED 8347965-D DDR BAI | 1.00 | 0.00 | 2003 - Freight and duty | Zero Rated Purchases | |
| | | | | | | |
| | | | | | | |

[Add a new line](#) [Assign expenses to a customer](#)

Subtotal 33,405.89

Includes VAT 20.00% 5,567.65

TOTAL 33,405.89

[Save Transaction](#) [Cancel](#)

First line has 20% Vat on Purchase the other two is zero rated purchase, Account is 2003 – Freight and Duty (this is the Nominal Account the transaction will go in to as well and the VAT account)

So first line in the unit price add the VAT only amount from the certificate 6*32937.80

Second line the same but unit price is -5*32937.80

Last box is the duty amount – this is the difference between the bank amount we have been charged and the certificate amount from the HMRC C79 form.

£33,405.89 - £32,937.80 = £468.09

Last unit price is £468.09

Now you must check the Subtotal , Includes VAT 20.00% and TOTAL are correct to the C79 form

Spent as **Direct Payment**

To: HMRC Deferred duty 2003 Date: 15 Sep 2023 Reference: Aug 23

GBP British Pound Amounts are Tax Inclusive

| Item | Description | Qty | Unit Price | Account | Tax Rate | Amount GBP |
|------|-------------------------------------|------|------------|-------------------------|----------------------|-------------|
| B | HMRC DUTY DEFERRED 8347965-D DDR BA | 1.00 | 197.6... | 2003 - Freight and duty | 20% (VAT on Purch... | 197,625.80 |
| B | HMRC DUTY DEFERRED 8347965-D DDR BA | 1.00 | -154.6... | 2003 - Freight and duty | Zero Rated Purchases | -154,689.00 |
| B | HMRC DUTY DEFERRED 8347965-D DDR BA | 1.00 | 468.09 | 2003 - Freight and duty | Zero Rated Purchases | 468.09 |
| B | | | | | | |
| B | | | | | | |

Subtotal 33,405.89
Includes VAT 20.00% 32,937.80
TOTAL 33,405.89

[Save Transaction](#) [Cancel](#)

| | |
|-----------------|------------|
| | Total paid |
| | £32,937.80 |
| Total VAT paid: | £32,937.80 |

| | |
|---------------------|-----------|
| Subtotal | 33,405.89 |
| Includes VAT 20.00% | 32,937.80 |
| TOTAL | 33,405.89 |

[Save Transaction](#)

[Cancel](#)

As you can see the VAT amount on Xero (the image on the right has £32937.80 VAT matches to the image on the left, the C79 form. The total on the right matches to the amount on the bank statement.

Once you are happy and have double checked it you can press save. If Xero is happy it balances to the bank then you can reconcile the transaction.

Options Match Discard

15 Sep 2023 HMRC DUTY DEFERRED 8347965-D 33,405.89 Spent

15 Sep 2023 HMRC Deferred duty 2003 33,405.89 Spent

1. Find & select matching transactions

2. View your selected transactions. Add new transactions, as needed.

3. The sum of your selected transactions must match the money spent. Make adjustments, as needed.

Subtotal GBP 33,405.89
Must match money spent: GBP 33,405.89 ✓ Totals match

[Reconcile](#) [Cancel](#)

Once done you can go to the VAT return in Xero and see the transaction in the most recent Vat return

DashboardBusinessAccountingContacts

Reports > VAT Returns

HMRC has introduced simplified penalties for late VAT submissions and payments [Updated 1st January 2023](#) [View detailed updates \(8\)](#)

For VAT accounting periods starting on or after 1 January 2023, there are new penalties for VAT returns that are submitted late and VAT which is paid late. The way interest is charged has also changed. For more information, visit the [GOV.UK](#) website.

VAT information from HMRC as of 16 Sep 2023 [View summary on dashboard](#)

VAT amount refundable
Nothing to pay

Payment due
None
You owe no payments

Payment method
Refund from HMRC

Needs Attention

01 Jul 2023 - 30 Sep 2023 [Due in 53 days](#) [Review](#)

Completed

Looking to see VAT Transactions for your own date range? [View](#)

Reports > VAT Returns > 01 Jul 2023 - 30 Sep 2023

HMRC has introduced simplified penalties for late VAT submissions and payments [Updated 1st January 2023](#) [View detailed updates \(8\)](#)

For VAT accounting periods starting on or after 1 January 2023, there are new penalties for VAT returns that are submitted late and VAT which is paid late. The way interest is charged has also changed. For more information, visit the [GOV.UK](#) website.

VAT ReturnTransactions by VAT boxTransactions by tax rateExport

Viamed Limited VAT Number 267369593

[Due in 53 days](#) • 07 Nov 2023 • Actual • Quarterly • [Late claims included](#)

VAT Calculations

Box 1

VAT due in the period on sales and other outputs

[Adjust](#)

63,557.95

Box 2

VAT due in the period on acquisitions of goods made in Northern Ireland from EU Member States

[Adjust](#)

0.00

Box 3

Total VAT due (the sum of boxes 1 and 2)

63,557.95

Box 4

VAT reclaimed in the period on purchases and other inputs (including acquisitions in Northern Ireland from EU member states)

[Adjust](#)

121,526.99

Box 5

VAT to Reclaim from HMRC

57,969.04

Sales and Purchases Excluding VAT

View transactions by tax rate then search HMRC. There will be three Deferred duty transactions per VAT return / Quarter.

| | | | | | | | |
|-----------------------------------|---|------------------------|---|--------------|------------|--------------|-------------------|
| 15 Sep 2023 | Freight and duty (2003) | Aug 23 | HMRC Deferred duty 2003 - HMRC DUTY DEFERRED 8347965-D DDR BANK £33405.89 CERT £32937.80 DUTY £468.09 | 197,626.80 | 32,937.80 | 164,689.00 | 1 |
| Total 20% (VAT on Purchases) | | | | 728,518.74 | 121,419.82 | 607,098.92 | |
| 20% (VAT on Purchases) - Adjusted | | | | | | | |
| 15 Sep 2023 | Freight and duty (2003) | Aug 23 | HMRC Deferred duty 2003 - HMRC DUTY DEFERRED 8347965-D DDR BANK £33405.89 CERT £32937.80 DUTY £468.09 | (164,689.00) | 0.00 | (164,689.00) | 1 |
| 15 Sep 2023 | Freight and duty (2003) | Aug 23 | HMRC Deferred duty 2003 - HMRC DUTY DEFERRED 8347965-D DDR BANK £33405.89 CERT £32937.80 DUTY £468.09 | 468.09 | 0.00 | 468.09 | 1 |
| Total Tax Paid Purchases | | | | (164,171.00) | 0.00 | (164,171.00) | |

When doing the VAT returns we can check each one as we have the certificate attached and this way we double check its the correct amount and its been allocated in the correct way. If it wrong we can loose many thousands of pounds so do double check.

