

VAT Code Onboarding Questionnaire: UK Businesses

Use this questionnaire when setting up a new UK business client. The answers decide which VAT codes are switched on. Ask the questions in order.

Client details

Detail	Answer
Business name	
VAT registration number	
VAT return frequency: monthly, quarterly or annual	
VAT accounting scheme: standard, cash, annual or Flat Rate	
Accountant's name and firm	

Question 1: VAT registration

Is the business registered for VAT?

Answer	Result
No	Switch on three codes only: OOS-SAL-NA, OOS-PUR-NA and OOS-JNL-NA. Stop.
Yes	Switch on the Standard group and go to Question 2.

Question 2: Flat Rate Scheme

Does the business use the VAT Flat Rate Scheme?

Answer	Result
No	Go to Question 3.
Yes	Switch on the Flat Rate Scheme group, which replaces the standard sales and purchase codes. Complete the Flat Rate Scheme set-up. Skip Question 6.

Flat Rate Scheme set-up

Only if yes to Question 2. See [The VAT Flat Rate Scheme: UK Businesses](#).

Detail	Answer
Flat rate sector	
Flat rate percentage	
Limited cost business, using 16.5%	Yes or no
Date of VAT registration, for the first-year 1% reduction	
Turnover method: basic, cash or retailer's	

Questions 3 to 6: extra code groups

No.	Question	If yes, switch on	Codes
3	Do you buy or sell goods or services outside the UK?	International	TAX-SAL-00-EXP, TAX-SAL-NA-SRV, TAX-PUR-20-RC, TAX-PUR-00-SRV, TAX-PUR-20-IMP, TAX-PUR-20-PIV
4	Do you buy or sell building work under the construction domestic reverse charge?	Construction	TAX-SAL-00-DRC, TAX-PUR-20-DRC
5	Do you move goods between Northern Ireland and the EU?	Northern Ireland	TAX-SAL-00-NIG, OOS-SAL-NA-OSS, TAX-PUR-20-NIA, TAX-PUR-00-NIA
6	Do you have exempt income, such as rents, insurance or finance, other than bank interest? Not asked if on the Flat Rate Scheme	Partial exemption	EXE-PUR-20, EXE-PUR-05, EXE-PUR-00, RES-PUR-20, RES-PUR-05, RES-PUR-00, RES-PUR-20-RC, RES-PUR-NA-PEA

Partial exemption set-up

Only if yes to Question 6. Ask the client's accountant for these settings. See [Partial Exemption and Recovery Percentages: UK Businesses](#).

Detail	Answer
Partial exemption method: standard or special	
Partial exemption year end: 31 March, 30 April or 31 May	
Current recovery percentage	
Annual adjustment on the last return of the year, or the first return after it	

Code sets

Set	Codes
Not registered	OOS-SAL-NA, OOS-PUR-NA, OOS-JNL-NA
Standard	TAX-SAL-20, TAX-SAL-05, TAX-SAL-00, EXE-SAL-EX, EXE-SAL-EX-INT, OOS-SAL-NA, TAX-SAL-NA-ADJ, TAX-PUR-20, TAX-PUR-05, TAX-PUR-00, TAX-PUR-EX, TAX-PUR-NA-ADJ, OOS-PUR-NA, OOS-JNL-NA
Flat Rate Scheme	TAX-SAL-20-FRS, TAX-SAL-05-FRS, TAX-SAL-00-FRS, EXE-SAL-EX-FRS, TAX-PUR-NA-FRS, TAX-PUR-20-FRC. These replace TAX-SAL-20, TAX-SAL-05, TAX-SAL-00, EXE-SAL-EX, TAX-PUR-20, TAX-PUR-05, TAX-PUR-00 and TAX-PUR-EX

Sign-off

Detail	Answer
Completed by	
Date	
Confirmed by the client's accountant	

A group can be switched on later if the client's business changes.