

What's new in VAT – looking forward to 2013

There are some changes already announced for 2013. This edition gives a brief overview of what we know to date.

| Subject | Brief description | Who does it affect? | Action | Source | Link |
|-------------------------------------|---|---|--|------------------------------|---|
| Static caravans | Definitions for zero rating changing from 6 th April | Manufacturers and dealers in static caravans | Check status of all caravans and apply correct VAT rate. | Information sheet 11/12 | http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_PublicNoticesAndInfoSheets&id=LIB_VATINFO_2012 |
| Gaming machine exemption | New exemption from 1 February for machines impacted by the new Machine Games Duty | Operators of amusement arcades and other site operators | Register for Machine Games Duty and account for duty and not VAT | Excise Information note 3/12 | http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageVAT_ShowContent&propertyType=document&id=HMCE_PROD1_032241 |
| Golf clubs and other members' clubs | The Bridport and West and related cases should be heard at the ECJ in the summer | Golf clubs and other members' clubs | Review decision when released and pursue claims where possible | ECJ case listing | http://curia.europa.eu/en/content/juris/c2_juris.htm |
| Research services | Removal of the exemption – 1 August | Universities and other research establishments | Apply new rate of tax, ensure clients understand changes | R&C Business Brief 38/12 | [http://www.hmrc.gov.uk/briefs/vat/brief3812.htm] |

Diary dates:

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|--------------|---|
| January 7 | Last day for submission of November 2012 VAT returns |
| January 21 | Last day for submission of December 2012 ESL returns |
| February 7 | Last day for submission of December 2012 VAT returns |
| February 21 | Last day for submission of January 2013 ESL returns |
| March 7 | Last day for submission of January 2013 VAT returns |
| March 21 | Last day for submission of February 2013 ESL returns |
| April 7 | Last day for submission of February 2013 VAT returns |
| April 21 | Last day for submission of March 2013 ESL returns |
| May 7 | Last day for submission of March 2013 VAT returns |
| May 21 | Last day for submission of April 2013 ESL returns |
| June 7 | Last day for submission of April 2013 VAT returns |
| June 21 | Last day for submission of May 2013 ESL returns |
| July 7 | Last day for submission of May 2013 VAT returns |
| July 21 | Last day for submission of June 2013 ESL returns |
| August 7 | Last day for submission of June 2013 VAT returns |
| August 21 | Last day for submission of July 2013 ESL returns |
| September 7 | Last day for submission of July 2013 VAT returns |
| September 21 | Last day for submission of August 2013 ESL returns |
| October 7 | Last day for submission of August 2013 VAT returns |
| October 21 | Last day for submission of September 2013 ESL returns |
| November 7 | Last day for submission of September 2013 VAT returns |
| November 21 | Last day for submission of October 2013 ESL returns |
| December 7 | Last day for submission of October 2013 VAT returns |
| December 21 | Last day for submission of November 2013 ESL returns |