

Name	Code	Normal		Flat Rate Scheme	
		Sales	Purchases	Sales	Purchases (> £2,000)
Standard Rate	20% S	VAT at 20% to Box 1 Net Sale to Box 6	VAT at 20% to Box 4 Net Purchase to Box 7	VAT at FRS% to Box 1 Net Sale to Box 6	VAT at 20% to Box 4 Net Purchase to Box 7
Reduced Rate	5% R	VAT at 5% to Box 1 Net Sale to Box 6	VAT at 5% to Box 4 Net Purchase to Box 7	VAT at FRS% to Box 1 Net Sale to Box 6	VAT at 5% to Box 4 Net Purchase to Box 7
Zero Rate	0% Z	VAT at 0% to Box 1 Net Sale to Box 6	VAT at 0% to Box 4 Net Purchase to Box 7	VAT at FRS% to Box 1 Net Sale to Box 6	VAT at 0% to Box 4 Net Purchase to Box 7
Exempt - No VAT	Exempt	No VAT Net Sale to Box 6	No VAT Net Purchase to Box 7	VAT at FRS% to Box 1 Net Sale to Box 6	Net Purchase to Box 7
EC Goods Standard	20% ECG	N/A	+/- VAT at 20% to Box 2 & 4 +/- Net Purchase to Box 7 & 9	N/A	Purchase to Box 9 Does not affect FRS gain/loss
EC Goods Zero	0% ECG	Net Sale to Box 6 & 8	+/- VAT at 0% to Box 2 & 4 +/- Purchase to Box 7 & 9	VAT at FRS% from Box 6 to Box 1	Purchase to Box 9 Does not affect FRS gain/loss
EC Services Standard	20% ECS	N/A	+/- VAT at 20% to Box 1 & 4 +/- Net Purchase to Box 6 & 7	N/A	Does not affect any boxes
EC Services Zero	0% ECS	Net Sale to Box 6	+/- VAT at 0% to Box 1 & 4 +/- Purchase to Box 6 & 7	N/A	Does not affect any boxes
Reverse Charge Zero	0% RC	Net Sale to Box 6	N/A	VAT at FRS% from Box 6 to Box 1 Net Sale to Box 6 & 8	N/A
Reverse Charge Services	20% RC SG	N/A	+/- VAT at 20% to Box 1 & 4 +/- Net Purchase to Box 6 & 7	N/A	Does Not affect any boxes
Reverse Charge MPCCs	20% RC MPCCs	N/A	+/- VAT at 20% to Box 1 & 4 Net Purchase to Box 7	N/A	+/- VAT at 20% to Box 1 & 4 +/- VAT at 20% to Box 7 & 9
NO VAT		N/A	N/A	N/A	N/A