

Insolvent Organisation VAT Submission (MTD) version 1.2

(Beta)

<https://api.service.hmrc.gov.uk/>

Change Log

- 1.2 Amended example `periodKey` to match the schema format

Versioning

When an API changes in a way that is backwards-incompatible, we increase the version number of the API. See our [reference guide](#) for more on versioning.

Errors

We use standard HTTP status codes to show whether an API request succeeded or not. They are usually in the range:

- 200 to 299 if it succeeded, including code 202 if it was accepted by an API that needs to wait for further action
- 400 to 499 if it failed because of a client error by your application
- 500 to 599 if it failed because of an error on our server

Errors specific to each API are shown in the Endpoints section, under Response. See our [reference guide](#) for more on errors.

/organisations/insolvent/vat

/organisations/insolvent/vat/{vrn}/returns

POST

POST /organisations/insolvent/vat/{vrn}/returns

Submit VAT return for period. This endpoint is one of the mandatory endpoints to use to achieve the minimum level of compliance.

Secured by with scopes:

- write:vat

Request

URI Parameters

- **vrn:** *required*(string)
VAT registration number.
A nine-digit number.

Example:

123456789

Annotations

- **annotations.scope**

```
"write:vat"
```

Headers

- **Accept:** *required*(string)
Specifies the response format and the **version** of the API to be used.

Example:

```
application/vnd.hmrc.1.0+json
```

- **Content-Type:** *required(string)*
Specifies the format of the request body, which must be JSON.

Example:

```
application/json
```

- **Gov-Test-Scenario:** *(string)*
Only in sandbox environment. See Test Data table for all header values.

Example:

```
-
```

Body

Media type: application/json

Type:

```
{
  "$schema": "http://json-schema.org/draft-04/schema#",
  "title": "Insolvent Organisation VAT Submission",
  "description": "Insolvent Organisation VAT Submission",
  "type": "object",
  "properties": {
    "periodKey": {
      "description": "The ID code for the period that this obligation belongs to. The format is a string of four alphanumeric characters. Occasionally the format includes the # symbol.",
      "$ref": "#/definitions/periodKey"
    },
    "vatDueSales": {
      "description": "VAT due on sales and other outputs. This corresponds to box 1 on the VAT Return form. The value must be between -999999999999.99 and 999999999999.99.",
      "$ref": "#/definitions/monetaryPosNeg13"
    },
    "vatDueAcquisitions": {
      "description": "VAT due on acquisitions from other EC Member States. This corresponds to box 2 on the VAT Return form. The value must be between -999999999999.99 and 999999999999.99.",
      "$ref": "#/definitions/monetaryPosNeg13"
    },
    "totalVatDue": {
      "description": "Total VAT due (the sum of vatDueSales and vatDueAcquisitions). This corresponds to box 3 on the VAT Return form. The value must be between -999999999999.99 and 999999999999.99.",
      "$ref": "#/definitions/monetaryPosNeg13"
    },
    "vatReclaimedCurrPeriod": {
      "description": "VAT reclaimed on purchases and other inputs (including acquisitions from the EC). This corresponds to box 4 on the VAT Return form. The value must be between -999999999999.99 and 999999999999.99.",
      "$ref": "#/definitions/monetaryPosNeg13"
    },
    "netVatDue": {
      "description": "The difference between totalVatDue and vatReclaimedCurrPeriod. This corresponds to box 5 on the VAT Return form. The value must be between 0.00 and 999999999999.99.",
      "$ref": "#/definitions/monetaryPos11"
    },
    "totalValueSalesExVAT": {
      "description": "Total value of sales and all other outputs excluding any VAT. This corresponds to box 6 on the VAT Return form. The value must be in pounds (no pence) between -999999999999.99 and 999999999999.99.",
      "$ref": "#/definitions/monetaryPosNegZeroDec13"
    },
    "totalValuePurchasesExVAT": {
      "description": "Total value of purchases and all other inputs excluding any VAT (including exempt purchases). This corresponds to box 7 on the VAT Return form. The value must be in pounds
```

```

(no pence) between -999999999999 and 999999999999.",
    "$ref": "#/definitions/monetaryPosNegZeroDec13"
  },
  "totalValueGoodsSuppliedExVAT": {
    "description": "Total value of all supplies of goods and related costs, excluding any VAT, to other EC member states. This corresponds to box 8 on the VAT Return form. The value must be between -999999999999 and 999999999999.",
    "$ref": "#/definitions/monetaryPosNegZeroDec13"
  },
  "totalAcquisitionsExVAT": {
    "description": "Total value of acquisitions of goods and related costs excluding any VAT, from other EC member states. This corresponds to box 9 on the VAT Return form. The value must be between -999999999999 and 999999999999.",
    "$ref": "#/definitions/monetaryPosNegZeroDec13"
  },
  "uniqueId": {
    "description": "A unique scan reference ID must be provided for an externally scanned submission.",
    "$ref": "#/definitions/uniqueId"
  }
},
"required": [
  "periodKey",
  "vatDueSales",
  "vatDueAcquisitions",
  "totalVatDue",
  "vatReclaimedCurrPeriod",
  "netVatDue",
  "totalValueSalesExVAT",
  "totalValuePurchasesExVAT",
  "totalValueGoodsSuppliedExVAT",
  "totalAcquisitionsExVAT",
  "uniqueId"
],
"definitions": {
  "periodKey": {
    "description": "The ID code for the period that this obligation belongs to. The format is a string of four alphanumeric characters. Occasionally the format includes the # symbol.",
    "type": "string",
    "pattern": "^[0-9]{2}[A-Z][A-Z0-9]$|(^#[0-9]{3}$)|(^[0-9]{4}$"
  },
  "monetaryPos11": {
    "description": "Defines a monetary value (to 2 decimal places), between 0 and 99,999,999,999.99",
    "type": "number",
    "minimum": 0.0,
    "maximum": 999999999999.99,
    "multipleOf": 0.01
  },
  "monetaryPosNeg13": {
    "description": "Defines a monetary value (to 2 decimal places), between -9,999,999,999,999.99 and 9,999,999,999,999.99",
    "type": "number",
    "minimum": -999999999999.99,
    "maximum": 999999999999.99,
    "multipleOf": 0.01
  },
  "monetaryPosNegZeroDec13": {
    "description": "Defines a monetary value (to 2 zeroed decimal places), between -9,999,999,999,999.00 and 9,999,999,999,999.00",
    "type": "number",
    "minimum": -999999999999.00,
    "maximum": 999999999999.00,
    "multipleOf": 1.00
  },
  "uniqueId": {
    "description": "A unique scan reference ID must be provided for an externally scanned submission.",
    "type": "string",
    "pattern": "[A-Za-z0-9 \\-\\.\\&'\\\"\\/()!]{1,10}$"
  }
}

```

```
},
"additionalProperties": false
}
```

Example:

example-1:

VAT Return with decimals

```
{
  "periodKey": "20A2",
  "vatDueSales": 105.50,
  "vatDueAcquisitions": -100.45,
  "totalVatDue": 5.05,
  "vatReclaimedCurrPeriod": 105.15,
  "netVatDue": 100.10,
  "totalValueSalesExVAT": 300,
  "totalValuePurchasesExVAT": 300,
  "totalValueGoodsSuppliedExVAT": 3000,
  "totalAcquisitionsExVAT": 3000,
  "uniqueId": "a2-b3.cd5e"
}
```

Response

HTTP status code [201](#)

Headers

- **X-CorrelationId:** *required(string)*
Unique id for operation tracking
String, 36 characters.

Example:

```
c75f40a6-a3df-4429-a697-471eeec46435
```

HTTP status code [400](#)

Body

Media type: application/json

Type: object

Properties

- **code:** *required(string)*

Examples:

invalidVrn:

The format of the supplied VRN field is not valid.

```
{
  "code": "FORMAT_VRN"
}
```

invalidPeriodKey:

The format of the supplied period key is not valid. It must be a 4 character string.

```
{
  "code": "FORMAT_PERIOD_KEY"
}
```

formatValue:

One or more values have been added with the incorrect format.

```
{
  "code": "FORMAT_VALUE"
}
```

emptyBody:

An empty or non-matching body was submitted.

```
{
  "code": "RULE_INCORRECT_OR_EMPTY_BODY_SUBMITTED"
}
```

ruleNotFinalised:

The VAT return cannot be accepted unless the provided finalised is set to true.

```
{
  "code": "RULE_NOT_FINALISED"
}
```

invalidMonetaryAmount:

The format of the Unique ID is invalid.

```
{
  "code": "FORMAT_UNIQUE_ID"
}
```

HTTP status code [403](#)

Body

Media type: application/json

Type: object

Properties

- **code:** *required(string)*

Example:**clientNotSubscribedToMTD:**

The client and/or agent is not authorised. This is normally because: the client is not subscribed to MTD, the agent is not subscribed to Agent Services, or the client has not authorised the agent to act on their behalf.

```
{
  "code": "CLIENT_OR_AGENT_NOT_AUTHORISED"
}
```

Security

Secured by