

VAT Visit/ Inspection proforma check list

Records Required	Check
VAT Summaries (VAT100 and any related working papers)	
Sales Invoices / credit notes	
Purchase Invoices / credit notes and petty cash slips	
Sales Day Book	
Purchase Day Book	
General (Nominal) ledger	
Cash and petty cash books	
Bank Statements	
Paying in books / cheque books	
Annual accounts (Profit & Loss and Balance Sheet)	
Till rolls & "Z" readings (If you make retail sales)	
Retail Scheme calculations (If you make retail sales)	
Facility to print hard copies from a computer system	
VAT registration certificate	
Certificate of incorporation (If relevant)	
Business Correspondence	
Working papers from Accountant/Bookkeeper	