

FREE Small Business Accounts

VAT Bridge User Guide

(FSB-Bridge)

FSB Bridge User Guide

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Any requests for further information or clarification of content should be referred to:

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Contents

CHANGES	4
Introduction	5
1.1 First Execution	5
1.2 Initial Configuration	6
1.3 CSV Settings	7
1.4 HMRC Authorisation	8
1.5 Troubleshooting	11
1.5.1 Authorisation Code	11
1.5.2 UUID	12
1.6 MENUS and Settings	12
1.6.1 File/Settings	13
1.6.2 File/AUTHORIZE	13
1.6.3 File/CSV Settings	13
1.6.4 File/IMPORT TABBED	14
1.6.5 File/EXIT	14
1.6.6 Show	14
1.6.7 HMRC...	14
VAT SUBMISSIONS	15
3.1 Importing Report Values	15
3.2 Displaying Values	16
3.3 MANUAL ENTRY of Values	16
3.4 Submitting Report	18
3.5 Viewing Previous Reports	18

VAT HISTORY	20
4.1 Download Obligations	21
4.2 Download Liabilities	22
4.3 Download Payments	22
4.4 Download Penalties	23

CHANGES

This section explains most of the changes in this release. It is not exhaustive.

1. WHY.

- a. HMRC have introduced a new section to the VAT MTD interface. If you are late submitting your VAT return, and/or late making the subsequent payment, then HMRC will charge a penalty.
- b. The additional interface provides for notification of the details of any penalties levied over the previous two years.

2. Fixes

- a. The previous release (1.7) identified an oddity with the HMRC API. One of the “anti fraud” fields sent with every message to them is the “local” IP address (or addresses) of your computer. As it is local to you own network, no issue. Most Pc’s have the network interface on the motherboard. If it fails, you add in a separate network card. Ok so far. However, the failed interface remains as part of the system. BUT, it shows up as the first interface, with an IP address of 0.0.0.0 and submission of that value in the address list is flagged up by HMRC as “not a local ip address”. V1.7 identified the issue and had a bypass method built into it. V2.0 has now handled the issue by ignoring failed interfaces.

3. Configuration

- a. Has been included, and updated, from the FSBA installation guide.
- b. Inclusion of the auto-fetch penalties option to the file/settings screen.

INTRODUCTION

If you haven't already read the installation (and configuration) guide, then do so now because it contains information that I'm not going to repeat here.

This document describes the user of the FSB VAT Bridge application. The purpose of the application is to take, as Input, the "end of vat period" numbers that need to be submitted to HMRC and send them to HMRC.

Some terminology used by HMRC to denote various aspects of the interface with them.

- **Obligation.** Refers to the VAT Period.
 - it's start and end dates,
 - A status, **Open** or **Fulfilled**
 - An Open period also states when the VAT submission is due by
 - Whereas a Fulfilled period notes when the submission was done
- **Liability.** Refers to money owed by you to HMRC
 - Related to a specific period
 - With a reason for the outstanding amount
 - And when it's due to be paid by
- **Payment.**
 - The date that HMRC received payment
 - And how much you handed over
- **Penalty.**
 - Summary of penalties levied over previous two years

A composite list of the above, in date order, forms a **history** of Interactions. It is worth noting that the liability entries should only be transient.

The application will automatically fetch and remember the history for the preceding 12 months. A longer history will be remembered, if fetched. The application menu options provide for fetching history elements for dates other than the latest year. Bearing in mind that HMRC only provide history for a maximum of 4 years.

1.1 FIRST EXECUTION

The first time you run the application it will create its' own database, in the same folder that the application resides in.

- FSBA_VATBridge.ini

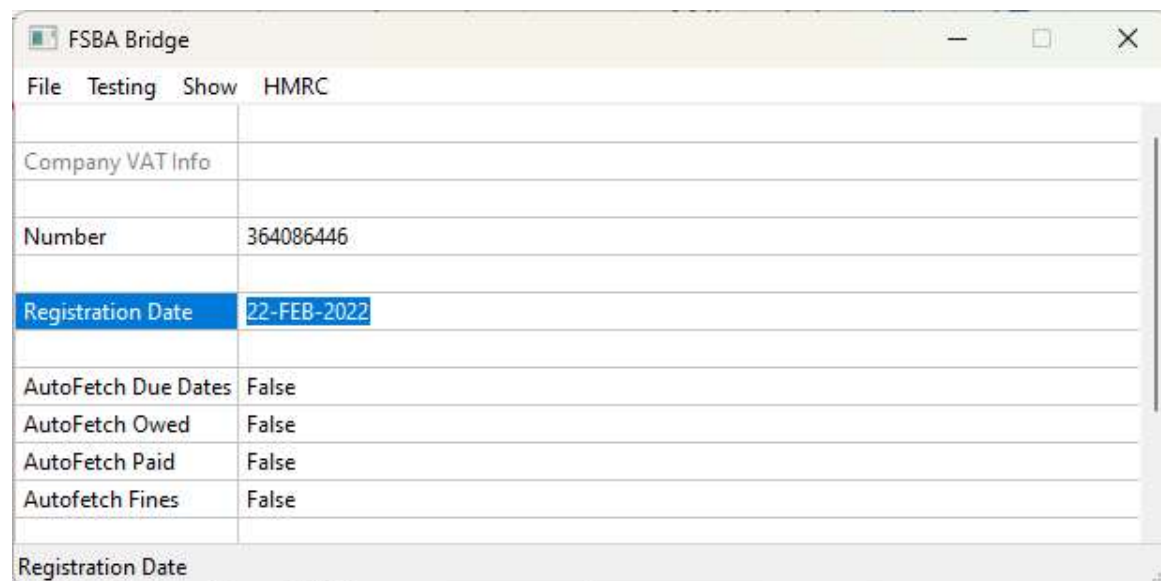
The file is a "text" file (accessible with Notepad or similar) in the Windows standard INI file format.

The file is used to remember assorted VAT and data settings, and also the VAT history. The file is automatically “backed up” every time that you use the application, creating a secondary history.

1.2 INITIAL CONFIGURATION

The application will, initially, start up and go straight to this configuration screen.

The screen is also accessed from the [file/settings](#) menu option.



Company VAT Info	
Number	364086446
Registration Date	22-FEB-2022
AutoFetch Due Dates	False
AutoFetch Owed	False
AutoFetch Paid	False
Autofetch Fines	False
Registration Date	

The application doesn't need much information to operate.

The “Number” field is your VAT Registration number. This is a 9 digit number. This field is vital for the application to be able to access the data held by HMRC and to do VAT submissions on your behalf.

The “Registration Date” is not vital. If you registered more than 4 years ago, then any prior date will suffice. It is worth noting that HMRC data more than 4 years is inaccessible. By default, data queries are only for the preceding 12 month period. If your registration was within the last months, then the date-range for the data query needs to know not the “ask” for data covering the last 12 months, and hence needs to know the registration date.

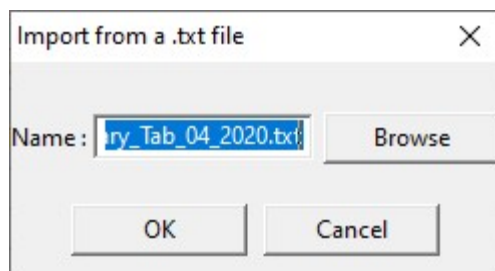
If you want to see data for more than the preceding year, then the [HMRC](#) menu options provide for requesting older data.

The “auto fetch” options instruct the application to immediately execute the HMRC menu options to GET the data for display.

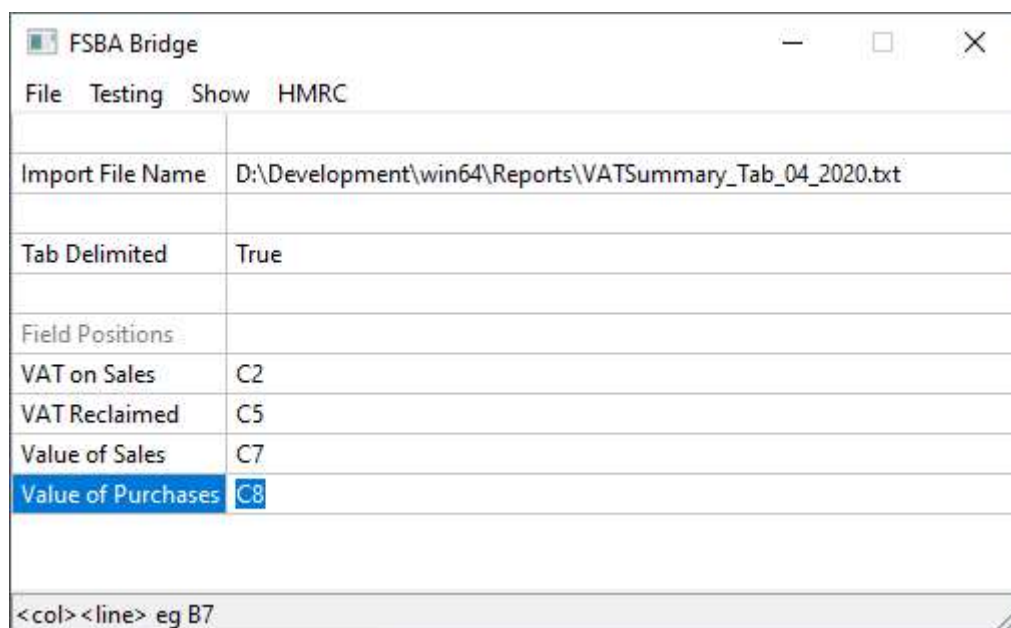
1.3 CSV SETTINGS

These screens are accessed from the [file/Import Tabbed](#) and the [file/CSV Settings](#) menu options.

The FSBA Accounts application generates a tab-delimited CSV file containing the VAT values to be submitted to HMRC. This application needs to know the format and where it is. The [file/Import Tabbed](#) menu option is used to load the actual file, which prompts for the filename.



The expected format, and expected locations with the file are automatically populated when the INI file is auto-generated.



To Explain.

C means the 3rd column is where the field "value" is expected

<n> is the line number within the file, starting at line zero. So "2" is the 3rd line.

1.4 HMRC AUTHORISATION

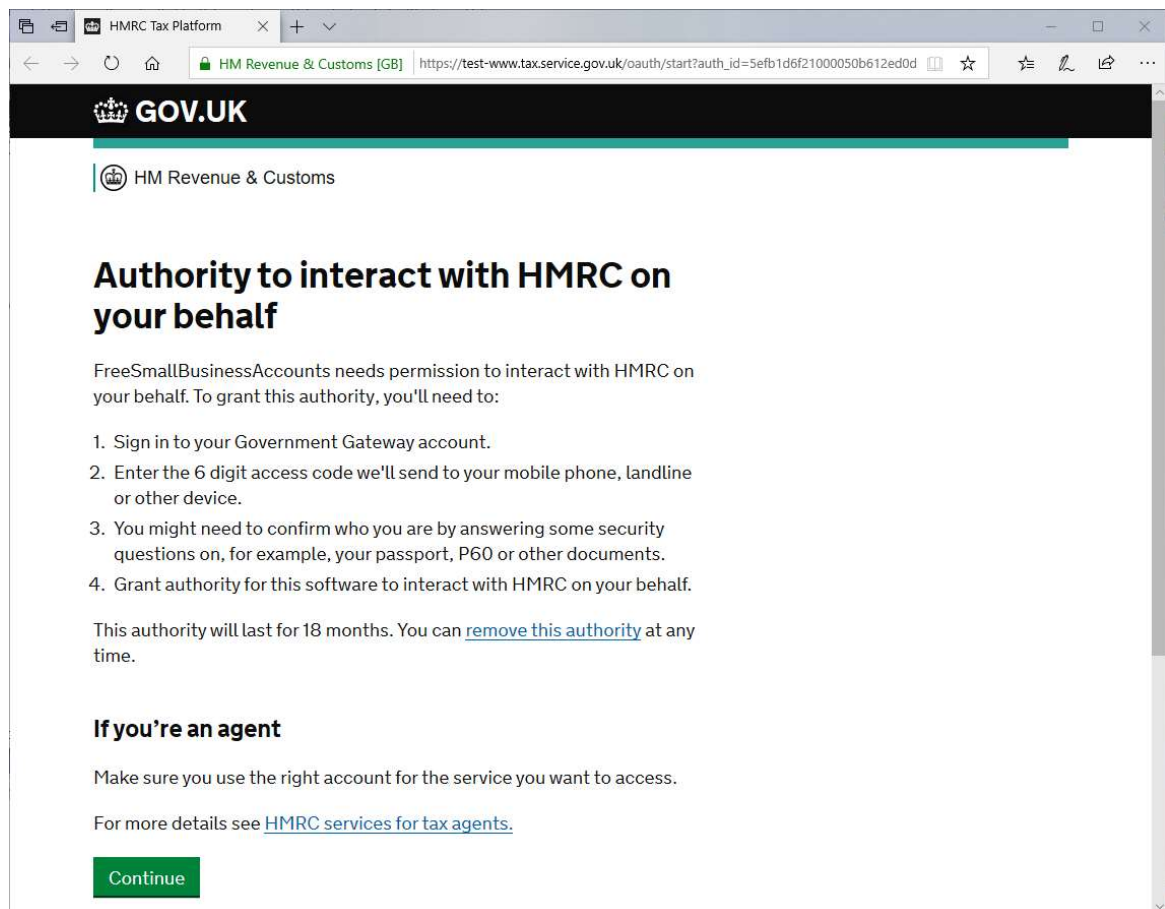
Before the application can be used, you must

- Sign up with HMRC for MTD (Making Tax Digital) submissions
 - See <https://www.gov.uk/guidance/sign-up-for-making-tax-digital-for-vat>
- “authorize” the application to access your VAT data held by HMRC.

This latter process is semi automated, but requires you to “log on” to the HMRC web site (as you would normally to do manual submissions etc). The process is automatically instigated and also available via the [file/authorize](#) menu option. Normally, this process is only required rarely, although HMRC do require periodic re-authorisation (18 months), which this application will instigate as necessary.

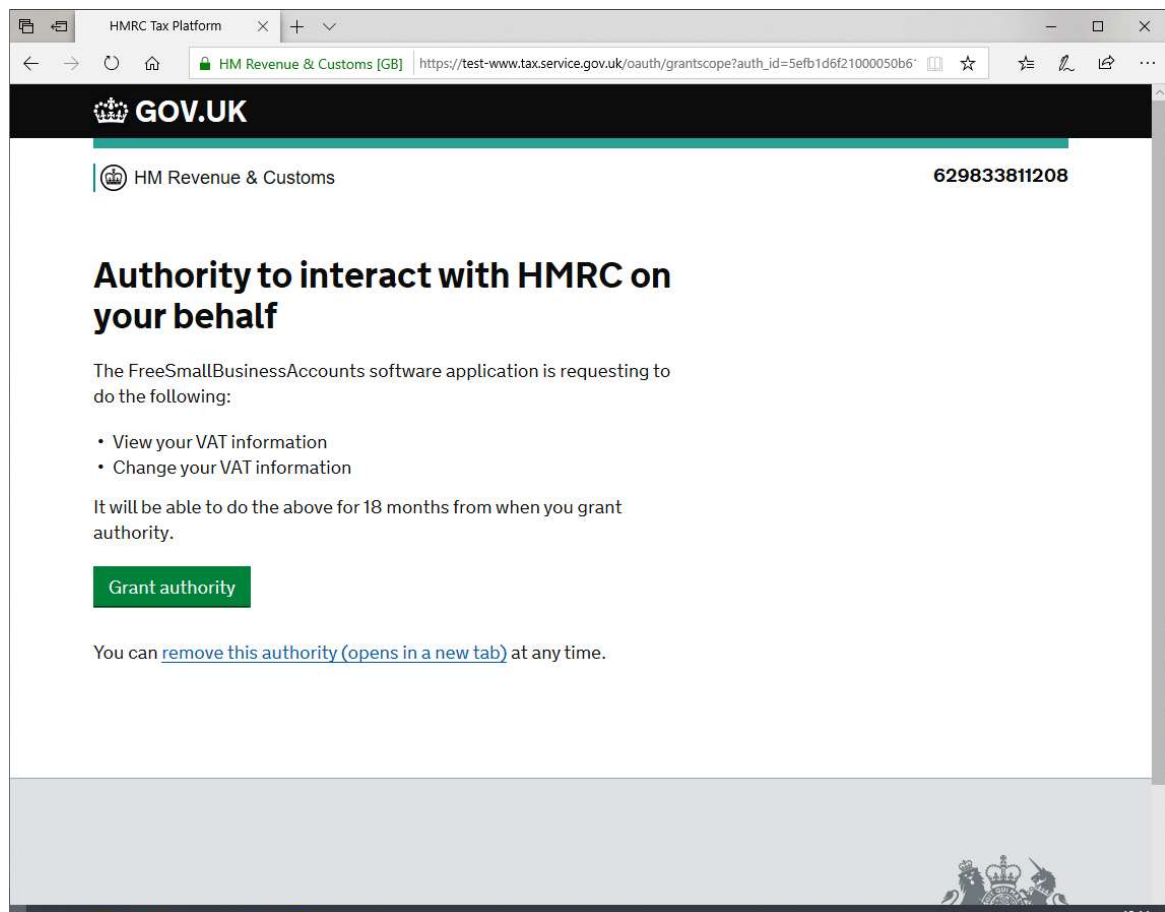
The sequence is that the application

- spawns an instance of your Web Browser and points it at the HMRC web site.
- HMRC then displays this request



When you do the “continue” it will then ask you to log on to the HMRC website.

After which you “confirm” the authorization.



Behind the scenes, the HMRC take note that this application is allowed access, and sends us initial access authorizations code which we use to initialize the authorization audit trail that we hold within the INI file. (see troubleshooting notes)

1.5 TROUBLESHOOTING

1.5.1 AUTHORISATION CODE

Because the operation of the HMRC VAT API is “Web Based”, inasmuch as the queries and submissions are a multi-stage process sending and receiving communications over the Web.

Each query/submission requires its own unique transaction authorization code. Usually, this process is automatic. If a communication failure occurs mid-sequence, then the authorization audit trail can be lost so that getting a new code cannot be done.

In this (rare) scenario, the application is “bust”, and will need a “new” authorization trail. This is achieved from the file/authorize menu option whereby the user re-authorizes use of the application with HMRC, and is then given a new “start value” for the authorization audit trail.

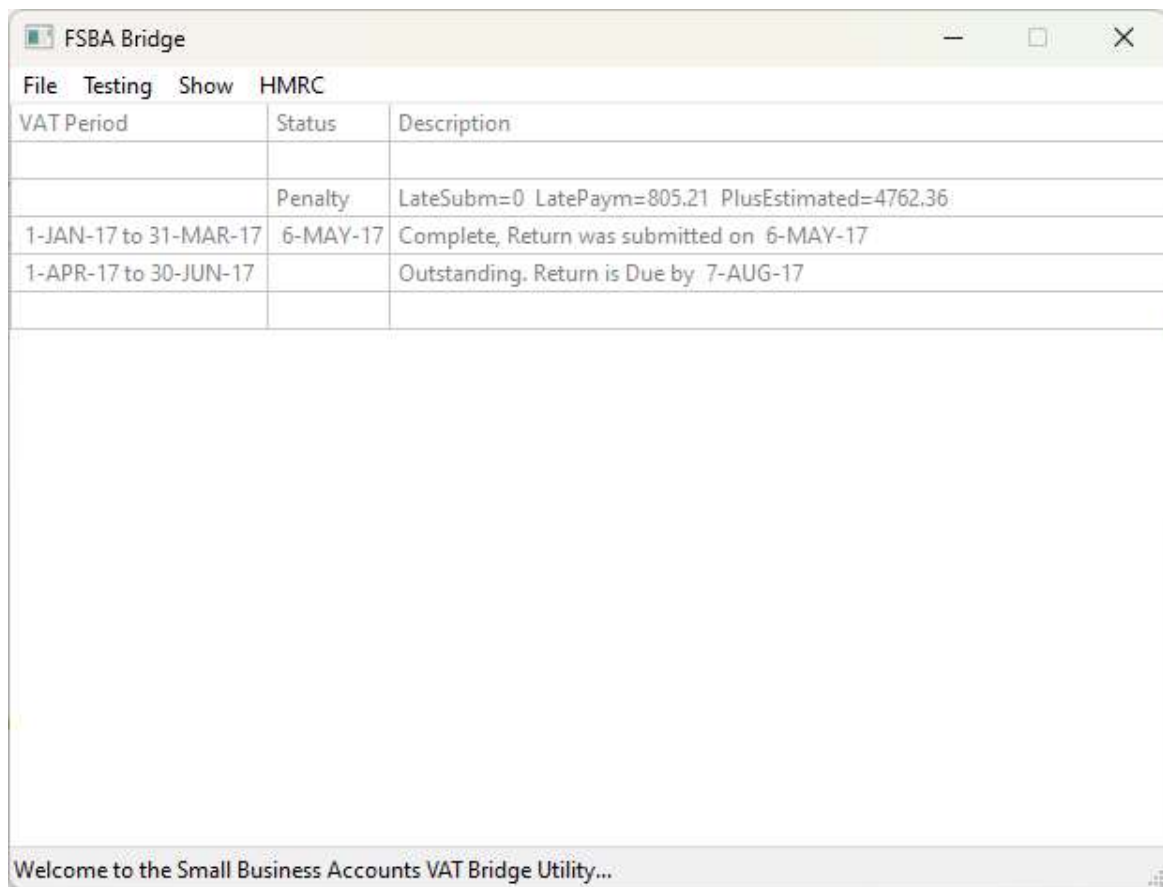
1.5.2 UUID

The HMRC API requires a number of “anti-fraud” bits of information during the communications. One of these is a UUID value that the program generates ONCE ONLY and is then maintained over all queries/submissions to HMRC.

This value is stored (encrypted) within the INI file. It must not be changed, and if the INI file is deleted/lost/whatever then the program will need to be reset to generate a new UUID. Alas, HMRC will not recognize it and the user will have to go through the re-authorization process again.

1.6 MENUS AND SETTINGS

Below is a simple sample display showing the menus. Well, actually, “testing” will not be there, as it’s purely “development” environment stuff used to test out various scenarios with the HMRC test environment.



1.6.1 FILE/SETTINGS

Described earlier.

1.6.2 FILE/AUTHORIZE

Normally "greyed out" because you have already gone through the HMRC authorization process described earlier.

In the event of getting an "unauthorized" error message, you can select this option to re-execute the process.

(this option is also available from the HMRC menu)

1.6.3 FILE/CSV SETTINGS

Described earlier.

1.6.4 FILE/IMPORT TABBED

Described earlier, and actually executes the import of externally prepared submission values.

1.6.5 FILE/EXIT

This one should be fairly obvious. “Program” exit. (this option is replicated in the other menus as well).

1.6.6 SHOW ...

Described below.

1.6.7 HMRC...

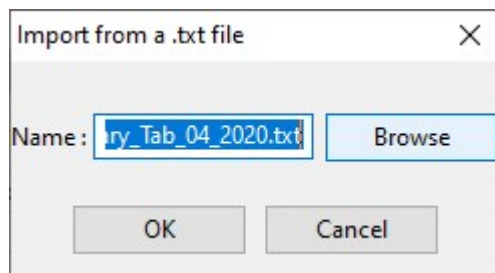
Described below.

VAT SUBMISSIONS

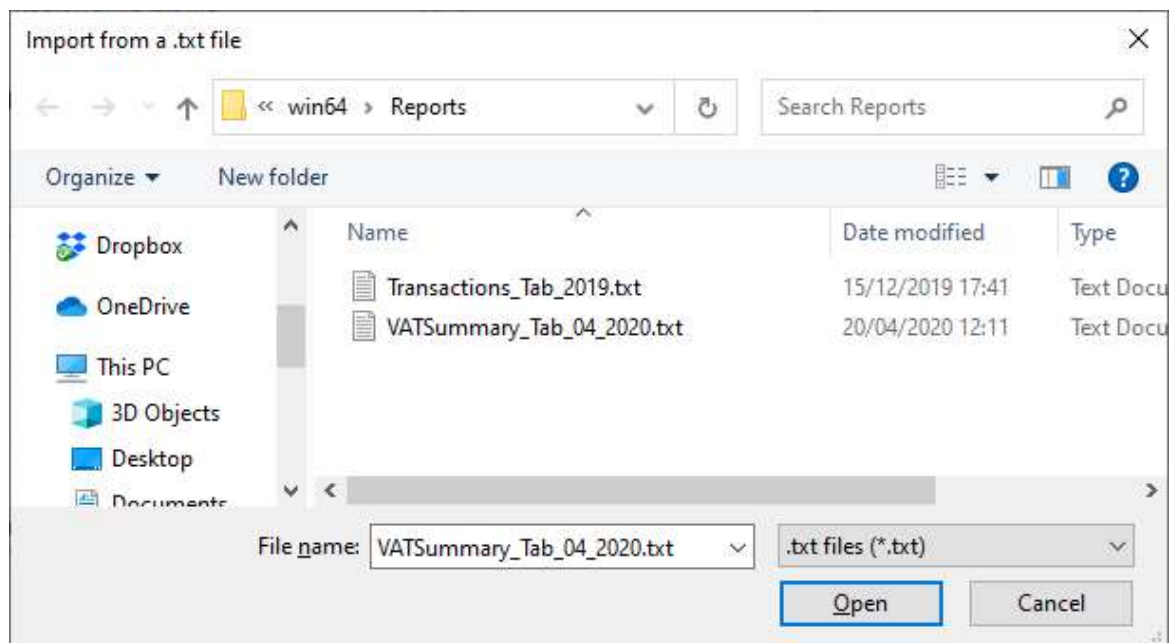
3.1 IMPORTING REPORT VALUES

The FSBA Accounts application (VAT Summary Report) can export accounts data for the current VAT period to a tab-delimited text file. See the installation manual for configuration of this option.

The **File / Import Tabbed** menu option is then used to fetch those data values into this application.



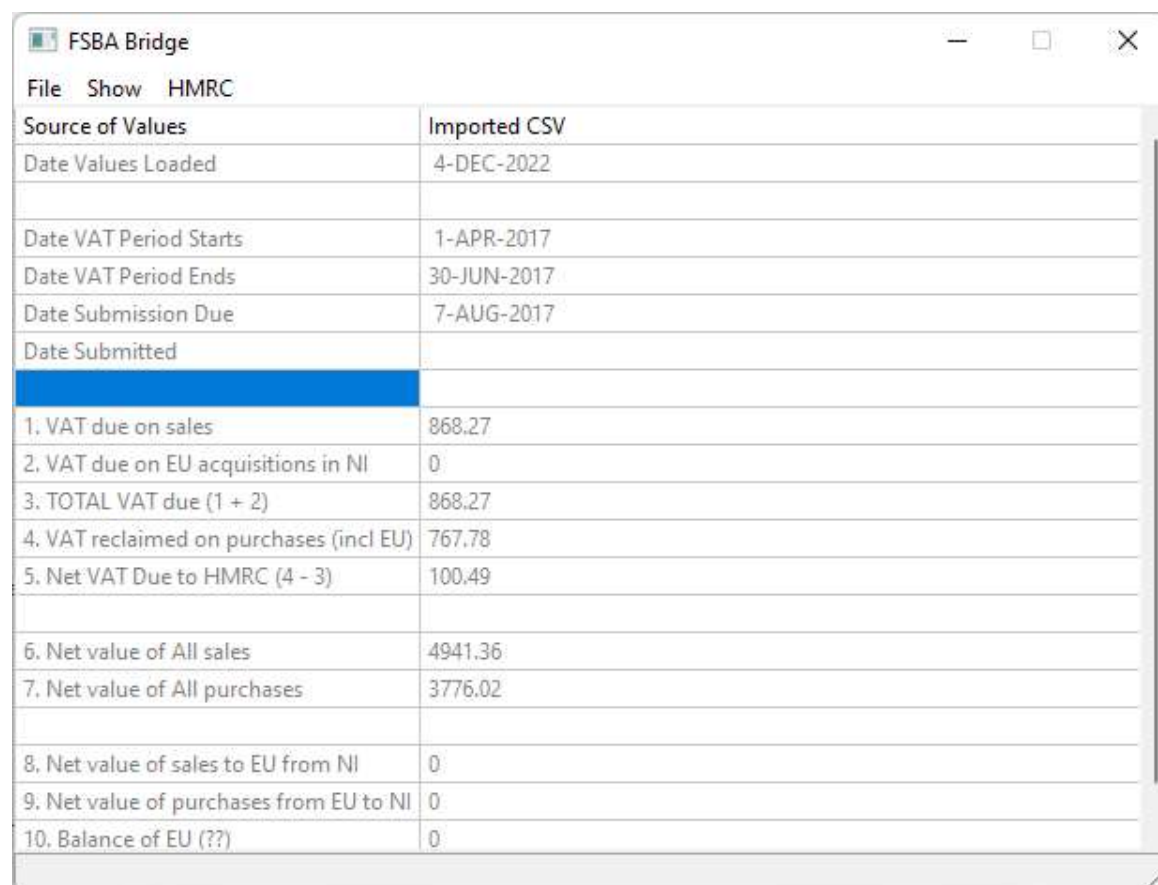
The currently display name is that of the last file imported, which has the benefit of placing the browser into the same folder as before.



There is a “sample” tab delimited file with the installation kit (on the website).

3.2 DISPLAYING VALUES

The **Show / Values** menu option can be used to switch between the default display of history and current values. The display is automatically switched to after a data import, or the selection of viewing an old vat return. (this data is arbitrary)



The screenshot shows the FSBA Bridge application window. The 'Show' menu is open, and the 'Values' option is selected. The main area displays a table of VAT values. The table has two columns: 'Source of Values' and 'Imported CSV'. The 'Source of Values' column is greyed out, indicating it is not modifiable. The 'Imported CSV' column contains the values for each row. The table includes dates for VAT period starts and ends, submission due dates, and various VAT calculations.

Source of Values	Imported CSV
Date Values Loaded	4-DEC-2022
Date VAT Period Starts	1-APR-2017
Date VAT Period Ends	30-JUN-2017
Date Submission Due	7-AUG-2017
Date Submitted	
1. VAT due on sales	868.27
2. VAT due on EU acquisitions in NI	0
3. TOTAL VAT due (1 + 2)	868.27
4. VAT reclaimed on purchases (incl EU)	767.78
5. Net VAT Due to HMRC (4 - 3)	100.49
6. Net value of All sales	4941.36
7. Net value of All purchases	3776.02
8. Net value of sales to EU from NI	0
9. Net value of purchases from EU to NI	0
10. Balance of EU (??)	0

Note the “Source of Values” field at the top, and that most of the fields are “greyed” out as not being modifiable.

3.3 MANUAL ENTRY OF VALUES

As you may have figured out, the Bridge application is “designed” to operate in conjunction with the Accounts application.

However, the Bridge can be used in isolation. The source of values field needs to show as below. This transition is achieved by manually modifying the “source” (to anything whatsoever).

FSBA Bridge	
File Show HMRC	
Source of Values	Manual Entry
Date Values Loaded	4-DEC-2022
Date VAT Period Starts	1-APR-2017
Date VAT Period Ends	30-JUN-2017
Date Submission Due	7-AUG-2017
Date Submitted	
1. VAT due on sales	868.27
2. VAT due on EU acquisitions in NI	0
3. TOTAL VAT due (1 + 2)	868.27
4. VAT reclaimed on purchases (incl EU)	767.78
5. Net VAT Due to HMRC (4 - 3)	100.49
6. Net value of All sales	4941.36
7. Net value of All purchases	3776.02
8. Net value of sales to EU from NI	0
9. Net value of purchases from EU to NI	0
10. Balance of EU (??)	0

The “date” fields at the top of the Values display (above) are “automatic” fields and are not modifiable. They show dates related to the previous submission. They are irrelevant as far as this current submission is concerned.

When the Bridge starts up (assuming you’ve already done the configuration phase) the application will interrogate HMRC and receive notification as to the status of your VAT returns. Always assuming that during the configuration you set the program to automatically do this. If not, then you’ll need to use the menu options to fetch the “obligations” so that sensible dates of the VAT Period will be available for the next Submission.

The numeric Values fields are modifiable so that you can set them up ready for submission. Some of them will be “greyed” out because the application calculates them for you.

When you initiate the submission, the application will cross check against the already available “obligations” and submit the return for the “1st Open Period”.

See below.

3.4 SUBMITTING REPORT

From the **Values** display, there is a “right click” popup menu with a **Submit Return** menu option. Alternatively, the **HMRC/Submit** option can be used instead.

This option will then prompt for confirmation before sending the values to HMRC.



Note that the “date” of the submission period (drivel in this picture) is the VAT period as picked up from the previously downloaded “obligations”.

Note that the bottom line of the values display is a “status”/”message” line. After the submission has completed, it will display

VAT Submission Completed ok

3.5 VIEWING PREVIOUS REPORTS

From the history display, the entries for Completed VAT periods have a “right click” popup menu with a **View Return** option. Alternatively, the **HMRC/View Return** menu option can be used to select which period is required.

View VAT Return Settings

Period 1-JAN-2017 to 31-MAR-2017

OK Cancel

This option will then request the historical data from HMRC and display the received values in the **Values** display. Eg. (arbitrary data)

FSBA Bridge	
File	Testing
Show	HMRC
Date Values Loaded	29-JUN-2020
Date VAT Period Starts	1-JAN-2018
Date VAT Period Ends	31-JAN-2018
Date Submission Due	7-MAR-2018
Date Submitted	6-MAR-2018
1. VAT due on sales	868.27
2. VAT due on EC sales	0
3. TOTAL VAT due (1 + 2)	868.27
4. VAT reclaimed on purchases (incl EC)	767.78
5. Net VAT Due to HMRC (4 - 3)	100.49
6. Net value of sales incl EC	4941
7. Net value of purchases incl EC	3776
8. Net value of sales to EC	0
9. Net value of purchases from EC	0
10. Balance of EC (??)	0
Status 404 = No Data Available	

VAT HISTORY

The (default) History display is indicated below. The data content is imaginary.

The **Show / Status** menu option can be used to switch between the default display of history and current values.

The display is intended to show the interaction history in date order. The date order being

- The start date of the period.
- The payment date of a payment
- The period date that a liability relates to.

The left column shows the VAT Period date.

The middle column varies upon the entry type. An **obligation** shows either the **due** date or the **completed** date as relevant. For a **liability**, it shows the **due** date, and for a **payment** the date that HMRC **received** it.

The right column shows payment/liability amounts.

FSBA Bridge		
File	Testing	Show HMRC
	Due by 31-DEC-17	Outstanding 3000.00 of 2845.00, VAT OA Debit Charge
1-JAN-18 to 31-JAN-18	Completed 6-MAR-18	
1-FEB-18 to 28-FEB-18	Completed 6-APR-18	
1-MAR-18 to 31-MAR-18	Completed 6-MAY-18	
1-APR-18 to 30-APR-18	Completed 6-JUN-18	
1-MAY-18 to 31-MAY-18	Completed 6-JUL-18	
	Paid on 6-MAY-18	the sum of 1000.00
1-JUN-18 to 30-JUN-18	Completed 6-AUG-18	
	Paid on 6-JUN-18	the sum of 321.00
1-JUL-18 to 31-JUL-18	Completed 6-SEP-18	
	Paid on 6-JUL-18	the sum of 91.00
1-AUG-18 to 31-AUG-18	Completed 6-OCT-18	
	Paid on 6-AUG-18	the sum of 5.00
1-SEP-18 to 30-SEP-18	Completed 6-NOV-18	
1-OCT-18 to 31-OCT-18	Due by 7-DEC-18	
Done		

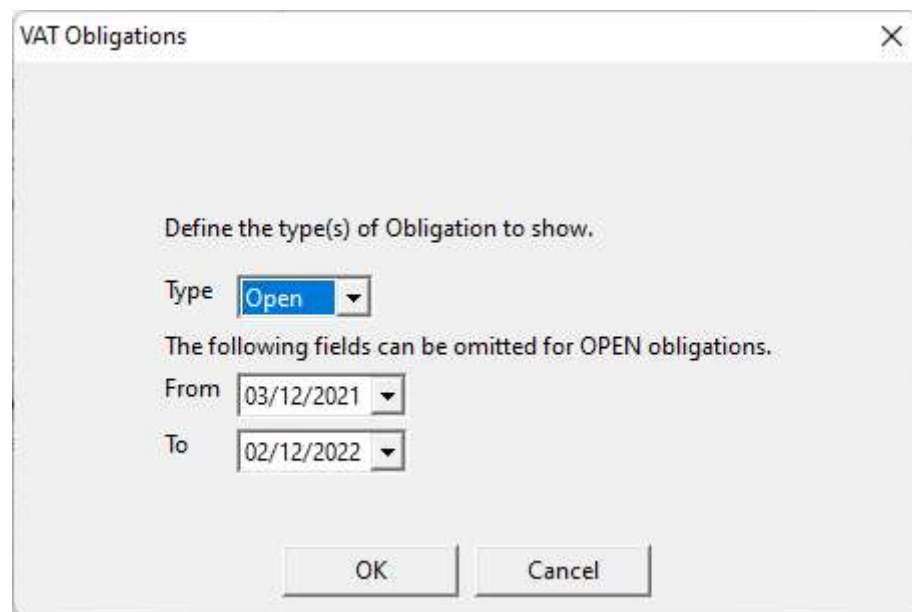
As already stated

- The application will automatically maintain the history for the last 12 months.
- Older data can be downloaded from HMRC, on request.
- HMRC only makes available data for the last 4 years.

To obtain older data, use the **HMRC** menu options.

4.1 DOWNLOAD OBLIGATIONS

The **HMRC / Get Obligations** menu option will display the following.



VAT Obligations

Define the type(s) of Obligation to show.

Type **Open**

The following fields can be omitted for OPEN obligations.

From 03/12/2021

To 02/12/2022

OK Cancel

The **Type** field chooses between

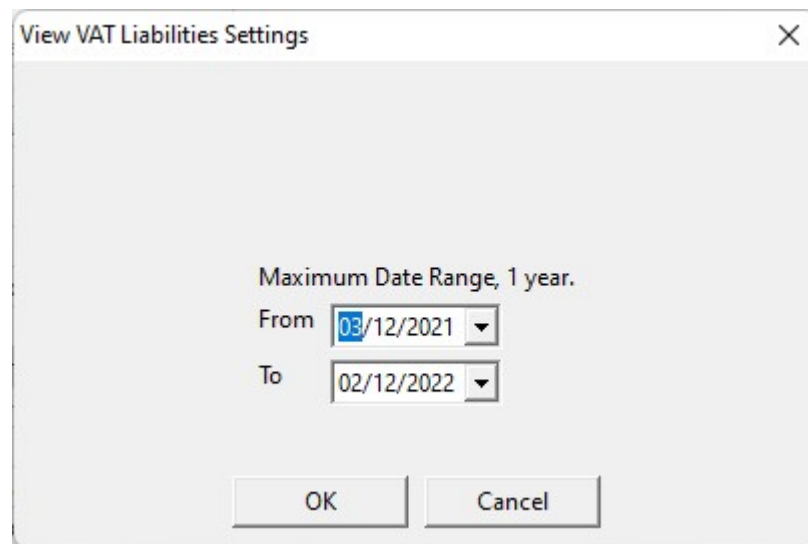
- All
- Open
- Fulfilled

The **From** and **To** date fields specify the date range for which you would like to request data.

NOTE THAT the date range cannot be more than one year.

4.2 DOWNLOAD LIABILITIES

The **HMRC / Get Liabilities** menu option will display the following.



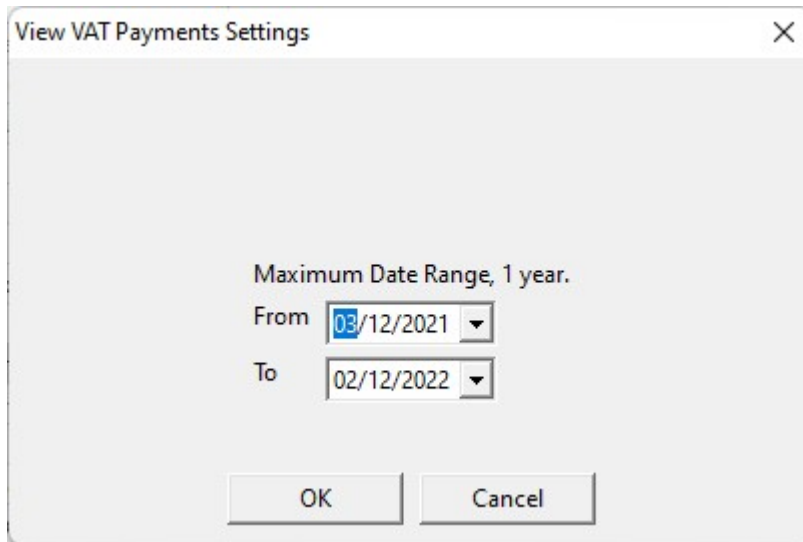
A screenshot of a dialog box titled "View VAT Liabilities Settings". The dialog box has a close button (X) in the top right corner. Inside the dialog, the text "Maximum Date Range, 1 year." is displayed. Below this text are two date selection fields. The first field is labeled "From" and contains the date "03/12/2021". The second field is labeled "To" and contains the date "02/12/2022". At the bottom of the dialog are two buttons: "OK" and "Cancel".

The **From** and **To** date fields specify the date range for which you would like to request data.

NOTE THAT the date range cannot be more than one year.

4.3 DOWNLOAD PAYMENTS

The **HMRC / Get Payments** menu option will display the following.



View VAT Payments Settings

Maximum Date Range, 1 year.

From 03/12/2021

To 02/12/2022

OK Cancel

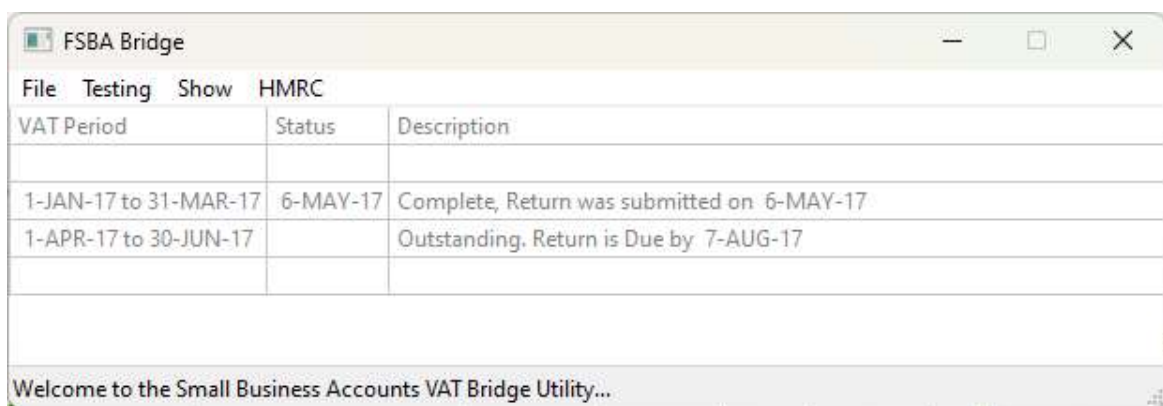
The **From** and **To** date fields specify the date range for which you would like to request data.

NOTE THAT the date range cannot be more than one year.

4.4 DOWNLOAD PENALTIES

Under normal conditions (ie, you've behaved yourself and not had any "fines") then your history display will be quite straightforward, such as below.

Specifically, you'll no "line" labelled as a penalty.



FSBA Bridge		
File Testing Show HMRC		
VAT Period	Status	Description
1-JAN-17 to 31-MAR-17	6-MAY-17	Complete, Return was submitted on 6-MAY-17
1-APR-17 to 30-JUN-17		Outstanding, Return is Due by 7-AUG-17
Welcome to the Small Business Accounts VAT Bridge Utility...		

After you select the **HMRC / Get Penalties** menu option, the application will download data from HMRC and you will get a display something like.

FSBA Bridge		
File Testing Show HMRC		
VAT Period	Status	Description
	Penalty	LateSubm=0 LatePaym=805.21 PlusEstimated=4762.36
1-JAN-17 to 31-MAR-17	6-MAY-17	Complete, Return was submitted on 6-MAY-17
1-APR-17 to 30-JUN-17		Outstanding, Return is Due by 7-AUG-17
OK		

The “penalty” line in this display will always be the “top” line. In the (testing) case above you’ll see that the 3rd field is a summary of all penalties over the last 2 years. That’s what HMRC provide.

If you then “right click” on that line, you get a popup menu from which you can select to “View Penalty Details”.

The display is then a complete itemization of all of the data sent from HMRC. For instance.

FSBA Bridge		
File	Testing	Show HMRC
Totals		
	Submissions Penalty	0
	Principal	7014.02
	Payments Penalty	805.21
	Payments Penalty Estimate	4762.36
Submission Penalties		
	Summary	
	activePenaltyPoints	1
	inactivePenaltyPoints	1
	periodOfComplianceAchievement	2024-10-11
	regimeThreshold	4
	penaltyChargeAmount	0
	Details	
	Number	00001
	Order	testPenaltyOrder
	Category	point
	Status	inactive
	CreationDate	2022-08-01
	ExpiryDate	2024-08-01
	Expiry Reason	appeal
	Communicated	2022-08-03
	Submissions	
	in	1054011
OK		

It's a very long display.... At a few points within it, there a fields which have "reference" values in them.

FSBA Bridge

File Testing Show HMRC

	Return Received	2022-08-08
	Appeal	
	Status	under-appeal
	Level	appeal-first-tier-tribunal
	Reference	XS198765432109
	Amount	486.37
	Outstanding	308.25
	Due	2022-10-01
	Number	00002
	Order	testPenaltyOrder
	Category	point
	Status	active
	frequencyAdjustmentPointIndicator	X

OK

Or

FSBA Bridge

File Testing Show HMRC

	Period End	2023-03-31
	Period Due	2023-04-30
	Return Received	2023-05-09
Payment Penalties		
	Details	
	principalChargeLatestClearing	1006568
	penaltyChargeReference	XS198765432111
	principalChargeReference	XS198765432110
	penaltyAmountOutstanding	7014.84
	principalChargeBillingTo	2023-06-30
	principalChargeDueDate	2023-07-31
	Category	LPP2
	TimeToPay	
	StartDate	2023-08-20
	EndDate	2023-08-25

OK

On these lines, you right-click to get a further popup menu which is “View Penalty Details”. This gives an expansion related to the specific item of charge (aka fine).

FSBA Bridge		
File Testing Show HMRC		
totalisations		
	totalOverdue	123.45
	totalNotYetDue	12.34
	totalBalance	12.45
	totalCredit	13.46
	totalCleared	12.35
	additionalReceivableTotalisations	
	totalAccountPostedInterest	100
	totalAccountAccruingInterest	100
documentDetails		
	postingDate	2022-03-01
	issueDate	2022-03-01
	documentTotalAmount	123.45
	documentClearedAmount	111.11
	documentInterestTotals	
	interestPostedAmount	13.12
	interestAccruingAmount	12.1
	documentOutstandingAmount	12.34
	lineItemDetails	
	chargeDescription	IN1
	periodFromDate	2022-03-01
	periodToDate	2022-03-01
	netDueDate	2022-03-01
	amount	123.45
	lineItemInterestDetails	
	currentInterestRate	2
	interestPostedAmount	123
	interestAccruingAmount	123
	interestStartDate	2022-03-01
OK		