VAT ERROR REPORTING REQUIREMENTS

```
                        Total net VAT error

                        Below £10k?

         YES                          NO

  No disclosure                Below 1% of
  required – adjust            turnover
  current return

                        YES                    NO

                  Error under    NO      Must
                  £50k?          →       disclose

                  YES

            No disclosure
            required – adjust
            current return
```