

The situation becomes more complex when private shoots or syndicates sell a few days shooting to cover costs.

If non-members are regularly allowed to take part, then the shoot is likely to be seen as running a business and will be required to charge VAT not only for the non-members but the members as well.

On the other hand, if shooting by non-members is infrequent, it might be argued that the goods or services are not being supplied "in the course or furtherance of a business".

Some not-for-profit sports clubs can obtain VAT exemptions but, again, that is dependent on there being no commercial element.

If in any doubt about whether your shoot should be registered for VAT or any of the other issues raised, seek professional advice.

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#### NEW RULES ON PAYING VAT ONLINE

Moore Thompson accountants has issued a reminder that more businesses will have to file their VAT returns online and pay any money due electronically for VAT periods which started on or after 1st April 2010.

The new requirements apply to all businesses with a turnover of £100,000 or more (excluding VAT) and any business registering for VAT for the first time, regardless of turnover, on or after that date.

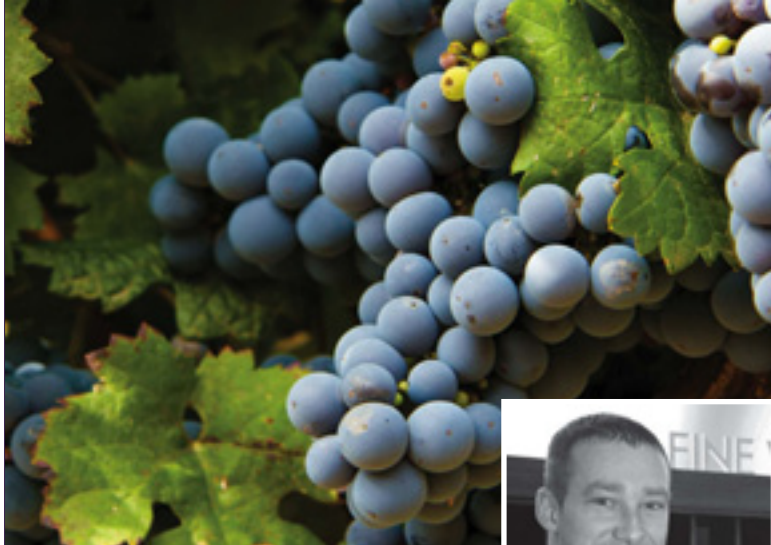
Mark Hildred from the firm said: "HMRC has recently upgraded its online services, which has made it easier for new users to register and file returns online, with the electronic return designed to be similar to the old paper form. Users can also register for email alerts to remind them when their next VAT return is due.

"Businesses that already deal with their VAT through the online service can continue to use their existing login details, although they may notice some changes to the pages they visit."

An online VAT account can be set up at any time, but must be done in time to file the first VAT return online. Any company which meets the above criteria but does not file online may face a fine.

Anyone who already files online but does not pay electronically must make arrangements to switch to direct debit, BACS or online payment. HMRC's bank details for VAT payments have also recently changed, and as of 29th January 2010 are: account number: 11963155, sort code: 08-32-00. Traders should quote their nine-digit VAT registration number as their payment reference.

For more information, contact Moore Thompson on 01775 711333 or visit [www.moorethompson.co.uk](http://www.moorethompson.co.uk)



## Wines from Waitrose Lincoln

### *The full bodied Malbec's of Argentina*

For Marketing purposes, Argentina widely promotes its speciality; its red wines made from the Malbec grape.

Although very good examples of Chardonnay and Cabernet Sauvignon exist, arguably the best wines are made from Malbec. Malbec is used to produce full bodied, brambly red wines. These wines are very different in style to the Malbecs of Cahors in France. They show much richer, riper Damson flavours and tend to have softer tannins with pepper and spice on the finish. They do still share that same dark purple colour and firm, full body.

The two main growing regions for Malbec are Mendoza and Rio Negra. These are both cooler than San Juan which in terms of production is the second most important province.

I have selected my two favourites from my assortment for you to try!

#### **FINCA FLICHMAN RESERVA, OAK AGED MALBEC 2007 MENDOZA, ARGENTINA £6.99**

A deep violet, cherry flavoured, concentrated black fruit wine.

This wine has remarkable complexity and length due to the careful selection of grapes in the vineyard and on entry into the winery. It works really well with foods such as tomato based pasta sauce dishes. This wine has also won awards from Decanter and IWC for its 2007 vintage and is very reasonably priced.

#### **CATENA MALBEC 2007 MENDOZA, ARGENTINA £10.49**

A lovely ripe, smooth and full-bodied example of a Malbec. These grapes are sourced from some of the best vineyard sites in Argentina and made by one of the country's most renowned producers. It's a rich, soft plum and blackcurrant fruit flavoured red with a long satisfying finish and smooth tannins.

**DON'T MISS NEXT MONTH'S WINE COLUMN  
WHEN MARC WILL BE GIVING THE LATEST  
INFORMATION ON YOUR FAVOURITE WINES.**