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HMRC VAT Registration Service
Imperial House
77 Victoria Street
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hmrc.gov.uk

Date of issue 04 May 2018

Our reference 024001686995

Your reference

We are writing to you about your VAT1 application that your agent submitted to register you for VAT, received on 12 April 2018.

We can confirm that you have been registered with effect from 01 May 2018. Your VAT Registration Number is 294 0157 03.

Your *Certificate of Registration* (form VAT4) showing your full registration details will follow shortly.

Now that you are registered for VAT:

- you will have to charge and account for VAT to HM Revenue & Customs on all your taxable supplies of goods and services made on or after the date of registration shown above
- you must show your VAT Registration Number on all the VAT invoices you issue
- you must complete your VAT returns and pay any VAT due to us on time. If you don't you may be charged a penalty.

If the application included an enquiry about:

- the Flat Rate Scheme (FRS)
- Annual Accounting Scheme (AAS)
- Economic Operator Registration and Identification (EORI) number

we will send you more information about this separately.

What next?

Now that you are registered for VAT you may find it useful to check out our VAT information. There's some general information on VAT at www.hmrc.gov.uk/vat and a guide to record-keeping requirements at www.hmrc.gov.uk/factsheet/record-keeping.pdf

You have to send your VAT returns to us online and make any payments due to us electronically.

Before you can send your VAT returns online you'll have to register and enrol for the VAT Online service. If you haven't done this yet you can use the 'Beginners guide to signing up to use the VAT Online service' at www.hmrc.gov.uk/vat/sign-up-for-online.pdf

If your agent will be completing and submitting the online VAT returns to us on your behalf, they will have to enrol for online services as your agent before they can do this.

You can also get extra help with completing your VAT return online for the first time at www.hmrc.gov.uk/vat/online-return.pdf and there is a useful guide to online VAT returns and payments at www.hmrc.gov.uk/vat/managing/returns-accounts/deadlines.htm

If you use a tax advisor, agent or someone else to do your books and this person is not the individual who is authorised to submit VAT returns for you online, but you're happy for them to speak to us on your behalf on VAT matters you have to authorise them to do so. You need to complete and send us the form 64-8 *Authorising your agent*. You can download a copy of the form at www.hmrc.gov.uk/forms/64-8.pdf