



# HM Revenue & Customs

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ROCKY ASSET MANAGEMENT LIMITED PENS  
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HMRC VAT Registration Service  
Imperial House  
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hmrc.gov.uk

Date of issue 25 March 2019



Our reference 024001978484

Your reference

We are writing to you about your agent's recent application to register you for VAT received on 20 March 2019.

We are unable to proceed with your VAT registration application because, based on the information you have provided, we are not satisfied that there is sufficient evidence to show that you are in business and either making or intending to make taxable supplies.

If you are not making taxable supplies or the only supplies that you are making are exempt supplies, you are not eligible to be registered for VAT.

Before we can reconsider your application you will need to send documentation to support your request to be registered for VAT, which should include some or all of the following:

- copy of lease/tenancy agreement for your stated principal place of business
- copies of business bank statements
- copies of sales invoices you have issued to customers.

If you have not actually started to make taxable supplies yet:

- copies of purchase or expense invoices for goods or setting up costs
- copies of signed and dated contracts or agreements with suppliers and customers.

If your circumstances change and you start to make taxable supplies or the value of your taxable supplies exceeds the registration threshold you should inform us promptly.

If you do not tell us at the right time, you may have to account for tax you have not collected and you may be charged a penalty.

If you have any further information that you want us to consider, please send it to us now.

If you do not agree with our decision, you can:

- ask for our decision to be reviewed by a HM Revenue & Customs (HMRC) officer not previously involved in the matter, or
- appeal to an independent tribunal.

If you opt for a review you can still appeal to the tribunal after the review has finished.

If you want a review you should write to 'The VAT Registration Team' at the address shown above within 30 days from the date of this letter, giving your reasons why you do not agree with our