



ROCKY ASSET MANAGEMENT LIMITED
PENSION SCHEME
VENTURE WALES BUILDING
PENTREBACH
MERTHYR TYDFIL
CF48 4DR

www.gov.uk

Date 21 April 2023

VAT Registration Number
321 7005 50

Period reference
02 23



How to manage your VAT and avoid a surcharge

Your payment of the VAT due for the period 01 December 2022 to 28 February 2023 was not sent in on time.

By law you must submit your VAT Return and make sure that payment of the VAT due clears to HMRC's bank account by the due date.

If you fail to do this, you will be in default and you may have to pay a surcharge. A surcharge is an additional amount you may have to pay if you do not pay the VAT due on time.

For more information, see 'About surcharges' overleaf.

How to avoid a surcharge

Make sure you submit your VAT Return on time.

If you're not sure when it's due, please check your VAT Return, which will show the due date. For information about how to complete and submit your return, go to www.gov.uk/vat-returns

Make sure you pay your VAT on time

Please remember that we count your payment as received when it clears to HMRC's bank account.

If you submit your VAT Return electronically, then you must make payment electronically. The easiest way to avoid missing a payment deadline is to pay by Direct Debit. Find out how at www.gov.uk/difficulties-paying-hmrc

Paying your VAT

If you're having problems with your cashflow, and will find it difficult to pay the VAT due on your next return, contact the Business Payment Support Service before the due date.

For more information, please go to www.gov.uk/difficulties-paying-hmrc

Managing your VAT

We appreciate that accounting for and paying VAT at the right time can sometimes be difficult. We have a number of VAT accounting schemes that may help you manage your cash flow. For more information, see 'VAT Accounting Schemes' overleaf.