

Broughton Community & Sports Association

Your messages

View message

If you wish to print this information for your records, please use the print facility on your browser.

Date Created: 14 Mar 2019

Business name: Broughton Community and Sports Association

Acknowledgement reference: 5MIW 1M44 LQP1 S9M

Your application to be registered for VAT before you start to make taxable supplies has been accepted and you have been registered for VAT with effect from 01 April 2019

Your VAT Registration Number is 317 4175 11.

Although your VAT registration gives you the status of a taxable person, please note the following conditions regarding repayment of VAT as input tax and change of circumstances.

Repayment of Input Tax

Before your business starts to make taxable supplies you may provisionally claim repayment of VAT you are charged as input tax. The general rules about VAT, including Input Tax, Partial Exemption, are explained in VAT Notices 700 and 706, available on the [HMRC website](#).

Repayment of VAT as input tax is subject to the condition, provided for by the Value Added Tax Act 1994, Section 25(6), that HMRC may require you to refund some or all of the input tax you have claimed, if you do not make taxable supplies by way of business, or the input tax you claimed prior to a period in which you make taxable supplies in the course of business does not relate to the taxable supplies you make.

Change of Circumstances

If you no longer intend to make taxable supplies, or there is any other change of circumstances affecting your VAT registration (including any delay in starting to make taxable supplies), you must notify HMRC within 30 days of the change.

If the application included an enquiry about:

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

HMRC will send you more information about this separately

What next?

Now that you are registered for VAT you may find it useful to read the VAT information on the HMRC website.

You can find general information about VAT and a guide to record keeping requirements by following one of the links below.

[General information about VAT](#)

[Keeping records for business](#)

By law, you must send your VAT returns to HMRC online and make any payments due electronically.

To allow you to do this, HMRC has automatically enrolled you for the VAT online service. You will be able to access this service from the 'Your HMRC services' page within 3 days from the date of this message.

If you would like an agent to complete and submit VAT returns online on your behalf, they will have to enrol for the VAT for Agents online service and be authorised to act as your agent before they can do this.

Your Certificate of Registration (VAT 4) will be available for you to view online and print from the VAT 'At a glance' page within 3 days from the date of this message.

You can get extra help with completing your VAT return online for the first time or find information about online VAT returns and payments by following one of the links below.

[Beginner's guide to completing your VAT Return online](#)

[Deadlines for your VAT Return and payment](#)

14/03/2019

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If you use a tax advisor, agent or someone else to do your books, other than the person who is authorised to submit VAT returns for you online, and you're happy for them to speak to HMRC on your behalf, you must authorise them to do so. You need to complete and send a form 64-8 Authorising Your Agent to HMRC . To download a copy of the form, follow the link below.

[Authorising your agent](#)

OK