

## Your messages

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Date Created: 13 Apr 2022

Business name: Insight Construction Consulting Limited

Acknowledgement reference: 6FX5 6RB8 XGKS XLW

The application to register your client for VAT before they start to make taxable supplies has been accepted and they have been registered with effect from 01 December 2021

Their VAT Registration Number is 408 5889 57.

Although their VAT registration gives them 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

VAT paid on goods and services that your client received before they were registered for VAT is not input tax. However, now that they are registered, they can treat this VAT as though it were input tax provided that they hold acceptable evidence and can meet the conditions. The conditions and acceptable evidence can be found [here](#).

Repayment of VAT as input tax is provided for by the Value Added Tax Act 1994, Section 25(6). HMRC may require your client to repay some or all of the input tax they have claimed, if the conditions are not met.

The general rules about VAT, including input tax and partial exemption, are explained in VAT Notices 700 and 706, available on [GOV.UK](#).

#### Change of Circumstances

If your client no longer intends to make taxable supplies, or there is any other change of circumstances affecting their VAT registration (including any delay in starting to make taxable supplies), they 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 your client more information about this separately

#### What next?

Your client will receive their Certificate of Registration (VAT4) in the post in due course.

Now that your client is registered they may find it useful to read the VAT information on GOV.UK by following the links below.

[General information about VAT](#)

[VAT record keeping](#)

If your client's taxable turnover exceeds £85,000 at any point while VAT registered, they must sign up to [Making Tax Digital](#) to submit their returns through software.

If your client's taxable turnover is below £85,000, they can sign up voluntarily, but this is not a legal requirement.

If your client does not opt for Making Tax Digital, they must still send VAT returns to HMRC online and make any payments due electronically. Before they can submit VAT returns to HMRC online they will need to enrol for the VAT online service on their Business Tax Account. They can do this by following [this link](#).

If you will be completing and submitting the online VAT returns on your client's behalf, you will have to enrol for the VAT for Agents online service. Once you are enrolled, you will then need to go through the authorisation process for each of your clients.

If your client uses someone other than the person who is authorised to submit VAT returns online to do their books, such as a tax advisor or agent and they are happy for them to speak to HMRC on their behalf, your client must authorise them to do so. Your client will 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