

VAT Compliance Europe Limited

Your messages

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Date Created: 6 Nov 2018

Business name: PAJ UG haftungsbeschrant

Acknowledgement reference: 5JQ3 NHTE BF3J ANA

HM Revenue & Customs (HMRC) can confirm that your client has been registered with effect from 01 November 2017. Their VAT Registration Number is 308 3241 30

Their effective date of registration is backdated. This means that your client is required to account for and pay any tax due from the date they first became liable to be registered and not just from the date that:

- you notified HMRC
- they receive their VAT Certificate of Registration from HMRC

If your client is late notifying their liability to register for VAT or if they delay in charging VAT they will still have to pay the VAT due from the time that they should have registered.

Your client must start keeping records and account for VAT from the date when they were required to register, even if they have not received their VAT Registration Number and certificate from HMRC. They must not show VAT on any invoices they issue to customers before they received their VAT Registration Number.

Your client can find out more about what to do before they received their VAT Registration Number on the [HMRC website](#)

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.

Your client 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, your client must send their VAT returns to HMRC online and make any payments due electronically.

Before they can submit VAT returns to HMRC online they'll have to enrol for the VAT online service. Further information on how to do this can be found on the [HMRC website](#)

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 and be authorised to act as their agent before you can do this.

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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](#)

