



Date 12 February 2018
Our Ref
VAT number
Case Ref

Check of VAT records – details of visit

Visiting officer:

Dates of visits: 12 & 13 March 2018

Time of visits: 09.30am

Place of visit: at the above address

Thank you for your time on the phone on 7 February 2018. As we agreed, I have made an appointment for one of our officers to visit the company. Details of the visits and the officer's name are shown above.

If you need to change the dates, times or place of the visits, please phone me as soon as possible on the above number.

The reason for this visit is to check:

- the company's VAT returns and records
- the systems that the company has in place to accurately record all VAT transactions

It will also be an opportunity for you to ask for any help or advice.

The periods we will be checking

Our check will cover all the VAT returns for the 4-year period ended with the most recent VAT return.

What you need to do before the visit

The visiting officer will need to see the records listed below. Please make sure that these are available for the visit:

Records required
Annual accounts and bank statements
The VAT account and any related working papers.
Books of account: <ul style="list-style-type: none"> – sales and purchase daybooks – cash books – petty cash books and ledgers – sales and purchase invoices
Supporting documents such as contracts and correspondence.
Your VAT registration certificate if this is your first VAT visit
The certificate of incorporation for limited companies if this is your first VAT visit

If it is difficult for you to get some of the records together by the date of the visit, please phone me as soon as possible. I may be able to rearrange the visit for another date or the officer who visits you may arrange to see those records at another time.

When I arranged this visit, we talked about any health and safety matters that the visiting officer would need to know about when visiting the business premises. If there are any changes to that information, please tell me before the visit.

The company can appoint someone else, such as an accountant or adviser, to act on its behalf. If you want to appoint one, we will need written authority if you would like us to deal direct with them about this check. The adviser will be able to give you a form to complete that will authorise us to deal with them.

If any of the records are held on a computer, please make sure that there is someone available to access them throughout the visit. That person should have full knowledge of the system and be able to provide or generate reports containing information that the visiting officer may need to examine.

About the visit

At the start of the visit, we will need to talk to you so that we understand how the business works and how the company's records and accounts are kept. We may also want to look around the company's business premises. We will then check some of the VAT records and may need to speak to the person responsible for them, if that is not you. At the end of the visit, we will discuss any findings with you and answer any questions you have.

The length of the visit

We expect to complete the visit within 2 days. You can help us do this by making sure that all the records we have asked for are available and that there is someone there to help us understand them. If we find that we need longer than 2 days, we will tell you.

More information

I enclose copies of factsheets CC/FS1a, 'General information about compliance checks' and CC/FS3, 'Visits – by agreement or with advance notice'. Please take time to read them, as they give you important information about this type of check.

If you have any questions about the visit once you have read these factsheets, please phone me on the number shown at the top of this letter. If you have any general questions about VAT, please phone our VAT helpline on **0300 200 3700**. If you prefer, you can visit our website. Go to **www.gov.uk/topic/business-tax/vat**

HMRC may observe, monitor, record and retain internet data which is available to anyone. This is known as 'open source' material and includes news reports, internet sites, Companies House and Land registry records, blogs and social networking sites where no privacy settings have been applied.

If there is anything about your health or personal circumstances that may make it difficult for you to deal with this check, please tell me so that the visiting officer can help you in the most appropriate way.

Whichever method you choose to contact us about this check, you need to quote the case reference CFSS-2782746 and any other references shown above. If you write you need to use the address shown above. If you send documents you must tell us if you want them returned as we may securely destroy them after 50 days.

Please note that our new address is Indv and Small Business Compliance, Complex and Agents, S1707, NEWCASTLE, NE98 1ZZ. If you write to us but do not use this address then we may not get your post.

Yours sincerely

Solent Visit Booking team

Join the millions of taxpayers already using their Personal Tax Account to access a range of HMRC services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account

To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.