

AAT Level 3 Revision: Tax Processes for Business - VAT Calculations

| Dates | Gloomy Gardeners | Callous Cleaners | Lazy Landscapers | Hopeless Hardware | Tragic Tilers |
|---|------------------|------------------|------------------|-------------------|---------------|
| July 2024 | --- | --- | --- | --- | --- |
| August 2024 | 37422 | --- | --- | 5494 | 2478 |
| September 2024 | 24752 | --- | --- | 37042 | 5363 |
| October 2024 | 30550 | --- | --- | 13383 | 6347 |
| November 2024 | 25815 | --- | --- | 28084 | 7768 |
| December 2024 | 45530 | 23986 | --- | 6857 | 3723 |
| January 2025 | 14333 | 15993 | 28079 | 86650 | 25064 |
| February 2025 | 50244 | 14620 | 54636 | 72991 | 12487 |
| March 2025 | 91145 | 34338 | 8579 | 82259 | 25557 |
| April 2025 (Predicted) | 31899 | 89195 | 53629 | 57430 | 99749 |
| Date Predicted | 12 March 2025 | 26 March 2025 | 11 March 2025 | 18 March 2025 | 26 March 2025 |
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| Does the business need to register for VAT? | | | | | |
| What month did the business breach the VAT threshold? | | | | | |
| When does the business need to register for VAT by? | | | | | |
| When will their effective date of registration be? | | | | | |

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|---|------------------|-----|---------------|------------------|---------------|
| Does the business need to register for VAT? | Yes | No | Yes | Yes | Yes |
| What month did the business breach the VAT threshold? | October 2024 | N/A | March 2025 | December 2024 | April 2025 |
| When does the business need to register for VAT by? | 30 November 2024 | N/A | 30 April 2025 | 30 January 2025 | 30 April 2025 |
| When will their effective date of registration be? | 01 December 2024 | N/A | 01 May 2025 | 01 February 2025 | 26 March 2025 |