

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

| Dates   | Callous Cleaners | Dizzy Decorators | Lazy Landscapers | Feeble Fencers | Panicky Plumbers |
|---|------------------|------------------|------------------|----------------|------------------|
| July 2024   | ---              | ---              | ---              | ---            | ---              |
| August 2024   | ---              | 18760            | ---              | ---            | ---              |
| September 2024  | ---              | 14734            | ---              | ---            | ---              |
| October 2024  | ---              | 14381            | ---              | 15415          | 19058            |
| November 2024   | ---              | 3983             | ---              | 19695          | 72049            |
| December 2024   | 25309            | 472              | ---              | 11878          | 68457            |
| January 2025  | 15758            | 5857             | 3754             | 14557          | 13358            |
| February 2025   | 51681            | 18395            | 88498            | 17949          | 18555            |
| March 2025  | 20464            | 13184            | 96660            | 8970           | 75021            |
| April 2025 (Predicted)                                | 32616            | 98156            | 57091            | 66473          | 42803            |
| Date Predicted  | 30 March 2025    | 15 March 2025    | 23 March 2025    | 11 March 2025  | 31 March 2025    |
|   |                  |                  |                  |                |                  |
|   |                  |                  |                  |                |                  |
| 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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|------------------------|------------------|------------------|------------------|----------------|------------------|
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|---|---------------|---------------|---------------|-----|------------------|
| Does the business need to register for VAT?           | Yes           | Yes           | Yes           | No  | Yes              |
| What month did the business breach the VAT threshold? | February 2025 | April 2025    | February 2025 | N/A | November 2024    |
| When does the business need to register for VAT by?   | 30 March 2025 | 30 April 2025 | 30 March 2025 | N/A | 30 December 2024 |
| When will their effective date of registration be?    | 01 April 2025 | 15 March 2025 | 01 April 2025 | N/A | 01 January 2025  |