HMRC - VATDSAG07050 - What Records Do I Need To Keep Locally?

It is very likely that every decision that disaggregation has taken place will be appealed, so it is advisable to keep a checklist for each case. Your checklist should include

a local reference number

the trade classification of the business or main business activity

evidence of the financial, economic and organisational links between the entities

the date you authorise VAT Registration Service (VRS) to issue the Notice of Direction

the date the direction is issued

the date registration is effected and any existing registration is cancelled

the registration number

details of any request for reconsideration and the date it is received

the date any reconsideration request is acknowledged

the reconsideration decision

the date the trader is notified of the decision

the date an appeal is lodged (if applicable)

the appeal reference number

the date the review is completed

the date the review is sent to the Solicitor’s office.

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