

**URGENT - USE WITHIN 28 DAYS**



02/HMCE-VATVAR-ORG  
Managing Director  
J A NELSON LIMITED  
2 Esk Road  
CARLISLE  
Cumbria  
CA3 0HN

0554614104\00049  
9428A\318



Your Ref: HMCE-VATVAR-ORG

## Change VAT registration details Activation Code

Dear Managing Director

**The service must be activated within 28 days of the date of this letter or the Activation Code will expire and you will have to repeat the enrolment process.**

J A NELSON LIMITED has enrolled to use the Change VAT registration details service on behalf of your organisation. Before this service can be used, it must be activated using the activation code at the bottom of this letter.

If they are authorised to use this service, please ensure that they receive this letter as soon as possible and ask them to follow the instructions below. If they are not authorised to be enrolled on behalf of your organisation please telephone the Change VAT registration details Helpline on 0300 200 3701 for assistance.

You may be able to activate the service on the site where you enrolled by following the on screen instructions.

Alternatively, you can activate the service at the Government Gateway as shown opposite.

Note: If you have enrolled for multiple online services, you will receive a different Activation Code for each service and the process should be repeated. This code can only be used to activate this service.

If there are any problems activating this service, please telephone the **Change VAT registration details** Helpline on **0300 200 3701**.

[www.gateway.gov.uk](http://www.gateway.gov.uk)

**Date:** 14th May 2018

### ACTIVATE YOUR PIN

1. Visit [www.gateway.gov.uk](http://www.gateway.gov.uk) and select "Enter the Gateway".
2. **Log in** using your User ID and Password or your digital certificate.
3. On the Your Services Page select the relevant service to be activated.
4. Enter this Activation Code.  
The code will not be needed again and can be discarded.

**Your Activation Code:**  
(Once service activated discard)

**227189858853**

**Thank you for using the Government Gateway.**

Have you tried? [www.gov.uk](http://www.gov.uk) Practical advice for business

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J A NELSON LIMITED  
2 Esk Road  
Carlisle  
Cumbria  
CA3 0HN

HMRC VAT Registration Service  
Imperial House  
77 Victoria Street  
GRIMSBY  
DN31 1DB

hmrc.gov.uk

Date of issue 01 May 2018

Our reference 5F95UCMC8U17SDW

Your reference J A NELSON LIMITED

We are writing to you about your VAT1 application that your agent submitted to register you for VAT, received on 27 April 2018.

We can confirm that you have been registered with effect from 09 April 2018. Your VAT Registration Number is 293 5168 76.

Your *Certificate of Registration* (form VAT4) showing your full registration details will follow shortly.

Now that you are registered for VAT:

- you will have to charge and account for VAT to HM Revenue & Customs on all your taxable supplies of goods and services made on or after the date of registration shown above
- you must show your VAT Registration Number on all the VAT invoices you issue
- you must complete your VAT returns and pay any VAT due to us on time. If you don't you may be charged a penalty.

If the application included an enquiry about:

- the Flat Rate Scheme (FRS)
- Annual Accounting Scheme (AAS)
- Economic Operator Registration and Identification (EORI) number

we will send you more information about this separately.

### What next?

Now that you are registered for VAT you may find it useful to check out our VAT information. There's some general information on VAT at [www.hmrc.gov.uk/vat](http://www.hmrc.gov.uk/vat) and a guide to record-keeping requirements at [www.hmrc.gov.uk/factsheet/record-keeping.pdf](http://www.hmrc.gov.uk/factsheet/record-keeping.pdf)

You have to send your VAT returns to us online and make any payments due to us electronically.



**HM Revenue  
& Customs**

**CERTIFICATE OF REGISTRATION  
FOR  
VALUE ADDED TAX**

**J A NELSON LIMITED  
2 ESK ROAD  
CARLISLE  
CUMBRIA  
CA3 0HN**

**250/000001185**

REGISTRATION NUMBER **293 5168 76**

EFFECTIVE DATE **9 APRIL 2018**

CERTIFICATE ISSUED ON **1 MAY 2018**

RETURNS TO BE MADE IN RESPECT OF  
PERIOD ENDING **31 JULY 2018**  
AND **THREE MONTHLY** THEREAFTER

BANK CODE NO. **16-57-10**  
BANK A/C NO. **56567170**

LEGAL ENTITY **INCORPORATED COMPANY**

TRADE CLASSIFICATION **71129 -**  
**OTHER ENGINEERING, NOT INDUSTRIAL DESIGN**

This certificate confirms that you are registered for VAT from the date shown above.

The details above include the end date of the next accounting period, the frequency of your VAT returns and the bank details HM Revenue & Customs (HMRC) will use to make any repayments of VAT to your business. These details only apply from the date on which this certificate is issued.

**Please ensure that all the details are correct.** If the information is incorrect or if it changes in the future then you must tell HMRC.

If you pay your VAT by Direct Debit, we record those bank account details separately. You will need to contact your bank if you have to change these details.

For help and information on VAT, including the deadlines for submitting your returns and paying any VAT due to HMRC, you can visit us online at [www.hmrc.gov.uk/VAT](http://www.hmrc.gov.uk/VAT)



**Approval to use the Flat Rate Scheme**

**HM REVENUE & CUSTOMS  
VAT REGISTRATION SERVICE  
CROWN HOUSE  
BIRCH STREET  
WOLVERHAMPTON**

**WV1 4JX**

**Tel: 0300 200 3700**

**Fax: 03000 515 812**

**Date: 03.05.2018**

**J A NELSON LIMITED  
2 ESK ROAD  
CARLISLE  
CUMBRIA  
CA3 0HN**

**00007**

Dear Sir or Madam,

VAT Registration Number: **293516876**

Thank you for applying to use the flat rate scheme. I am pleased to confirm that you are authorised to use the scheme with effect from 09.04.2018. Please contact us at the above address if this is not the date you expected to start using the scheme, or you have any other queries arising from this letter.

Please ensure that your chosen trade sector accurately reflects your business activities as checks on this are not normally made as part of acceptance onto the scheme. Remember to notify us at the above address if your business changes so that it falls within a different flat rate sector or you are no longer eligible for the flat rate scheme.

If you made a joint application to use the flat rate scheme and VAT annual accounting, we will write to you about annual accounting separately.

For guidance on using the flat rate scheme, including choosing your flat rate percentage and filling in your VAT return, please see Notice 733 Flat Rate scheme for small businesses. This notice is available on our website at [www.hmrc.gov.uk](http://www.hmrc.gov.uk) or from our National Advice Service on 0300 200 3700. You can also contact the National Advice Service if you have any general queries about VAT.

**HMRC 02/09**