

## VAT Agenda

### **New addresses for VAT Registration forms**

As you are probably aware HMRC are currently experiencing difficulty in processing its backlog of VAT registration applications, currently estimated at 3 months. As a result of this there has been some reorganisation of the offices dealing with the various applications as follows.

With affect from 01 October 2007 all paper registration, de registration forms and change of details notifications should be sent to HMRC in Wolverhampton.

All requests to transfer VAT numbers, VAT Grouping, Flat Rate and Annual Accounting Scheme applications are to be dealt with by Grimsby.

Agricultural Flat Rate Scheme applications will be dealt with by Carmarthen.

### **Evidence of import and export**

Please remind your clients that only original documentation will be accepted by Customs as evidence of import or export. Shipping documentation can be falsified and Customs are becoming paranoid about it, particularly where there are goods involved that could be used in carousel fraud i.e. large quantities of small and expensive items.

Elysian Associates  
October 2007  
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