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Please check whether you've sent us your recent VAT Return or Returns

As a VAT registered business, you have a legal obligation to send us your VAT Returns, even if you have no VAT to pay or reclaim. We want to help you get your taxes right.

Our records show that we haven't received one or more of your recent VAT Returns.

If you're no longer trading, you need to let us know so we can update our records. Please see the section 'If you are no longer trading'.

What you need to do now

- 1 Check which VAT Return or Returns are overdue. To check this, log into your online account by going to GOV.UK and search 'VAT online account'.
- 2 Send us your overdue VAT Return or Returns. You'll find all the information you need to send us your VAT Returns online. Go to GOV.UK and search 'send a VAT Return'. If you've sent us your overdue VAT Returns in the last two weeks, thank you. You don't need to do anything else.
- 3 Pay your VAT bill. If you owe any VAT, you can pay online. To do this, go to GOV.UK and search 'pay your VAT bill'.
- 4 Set a reminder for future VAT Returns. You can set up a reminder each time your VAT Return is due, through your online account. You must send us all future VAT Returns no later than one calendar month and 7 days after the end of your accounting period. You also need to pay any VAT due by this deadline.

If you are no longer trading

You need to cancel your VAT registration within 30 days of the date you stop trading or are no longer eligible to be VAT registered.

If your VAT taxable turnover falls below £83,000, you can ask us to cancel your VAT registration for you.

You can find information about whether you need to cancel your registration and how to cancel. Go to GOV.UK, search 'register for VAT' and choose 'cancel your VAT registration'.

VMR1MM OTM letter HMRC 10/23

If you don't send us your overdue returns and pay any VAT due

We can make an assessment for the VAT we estimate is due and ask you to pay that amount. This could be more than what you owe.

If you send us a return late, we can also charge you a surcharge or penalties, as well as interest.

We can charge different penalties, depending on whether the accounting period starts before or after 1 January 2023.

If you have nothing to declare and send us a nil return late for an accounting period which started after 1 January 2023, we'll still charge you a penalty. We won't charge you a penalty if the accounting period started before 1 January 2023.

For information about surcharges and penalties, go to GOV.UK, search 'send a VAT return' and choose 'late returns and payment'.

If you have a reasonable excuse for not sending us your return on time, we won't charge you any penalties. However, you must then send us your return as soon as the reasonable excuse ends.

For information about reasonable excuses, go to GOV.UK and search 'disagree with a tax decision' and choose 'reasonable excuses'.

More information on VAT

Go to GOV.UK and search:

- 'VAT record keeping' for advice on what VAT records you must keep and how to keep them
- 'VAT Notice 700/22' for general information about Making Tax Digital for VAT
- 'How to avoid a penalty for Making Tax Digital for VAT' for information about Making Tax Digital penalties.

If you need extra support

If you have any health or personal circumstances that make it difficult for you to deal with us, please tell us. We'll help you in whatever way we can. For more information about this, go to GOV.UK and search for 'get help from HMRC if you need extra support'.