

And...

Does the prospect of a visit from the VAT Office cause you sleepless nights?

Have you recently had a visit which resulted either in you getting a VAT assessment (plus a penalty) or being told there were shortcomings in your records?

Would you like to query an assessment or a ruling with which you don't agree but aren't sure what to do next?

Are you in the process of buying or selling a property and do not know whether you need to charge VAT?

Have you recently registered for VAT and want some basic advice about record-keeping; when to charge VAT; or what rate of VAT to charge?

I can help you.

Ian Thomson

VAT CONSULTANT

Lancashire VAT Services

Suite 405, Glenfield House,

Philips Road,

Blackburn,

BB1 5PF

Tel: 01254 694320

Mobile: 07516489270

Email: info@lancsvat.co.uk

Website: www.lancsvat.co.uk



Do the words
**Value
Added
Tax**
give you a
headache?



I'm Ian Thomson.

I have more than 35 years' experience both as a VAT Officer working for HM Customs & Excise (as they used to be) and as a VAT Consultant. I have worked for one of the largest accountancy firms in the UK and, more recently for one of the top firms of VAT specialists based in the Manchester area.

Now I am a self-employed VAT Consultant, based in Blackburn and whilst I have been assisting some local firms of accountants I am completely independent.

I do not restrict myself to Lancashire, though! I have three clients based in the USA and a similar number in the Midlands.

I can offer you a free initial consultation (yes that does say "free") during which I will give you a frank, professional assessment of your case.

If I believe I can help you, it will not cost you a fortune. My overheads are reasonable because this is Blackburn, not Manchester, Birmingham, Leeds or London.

How can I help you?

You might have had a recent visit and been given a VAT assessment you were not expecting, probably with a penalty on top. Perhaps the VAT Officer has given a ruling which you do not

agree with or think may be wrong. You might be about to buy a commercial property and the vendor's solicitor suddenly advises you that VAT is payable.

Alternatively, you might have just set up your own business and be unaware of the rules regarding VAT registration. Do you have to register? Do you need or want to register voluntarily?

What about VAT returns, EC Sales Lists, Intrastat declarations?

I can help you with all of these things and more. Here is an example of how I have helped a recent client.

An accountant rang me. His client had just had a VAT visit which was followed by a large assessment and a penalty of over £13,000. Could I help? Was the assessment correct?

There is a tendency in some businesses to accept that the VAT Officer is always right. Not necessarily so. In this situation there were actually two separate issues, both of which the VAT Officer had dealt with incorrectly.

An incomplete construction project was involved but the VAT Officer had determined it was complete. The assessment was incorrect as the project had not been completed, so the VAT assessment was cancelled along with the £13,000 penalty. The second issue was the VAT rate to be charged, which the VAT Officer had not addressed.



At that time the standard rate of VAT was 17.5% but much of the work was actually carried out during 2009 when the standard rate was temporarily only 15%. Thanks to a concession, HM Revenue & Customs will, under certain conditions, allow certain ongoing services which spanned the date the rate changed back to 17.5% (1st January 2010) to be charged at 15%.

So if the building firm concerned could identify when certain parts of the works were actually carried out they would be able to charge their customers less VAT!

Do you want to know more? Feel free to get in touch with me.

Ian Thomson

Lancashire VAT Services,
Suite 16, Saturn Centre, Challenge
Way, Blackburn BB1 5QB

Tel: 01254 694320

Mobile: 07516489270

Email: info@lancsvat.co.uk

Website: www.lancsvat.co.uk

