



HM Revenue
& Customs

**Indv and Small Business Compliance
Compliance Centres**

PO Box 168
Bootle
L30 4WN

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Monday to Thursday 8.00am - 5.00pm
Friday 8.00am - 4.30pm Closed Bank Holidays

Fax 03000 587501/2

Web www.gov.uk

Date 29 July 2016
VAT number [REDACTED]
Case Ref CFS-9 [REDACTED]

Dear Sir or Madam

**Information about our check of your VAT returns for the periods 5/12,
8/12 and 2/13**

Every year we check a number of VAT returns to make sure that they are correct and that our customers are paying the right amount of tax. Our records show that you are currently registered to use the Flat Rate Scheme to work out the VAT due on your returns.

We wrote to you on 5 May 2016, to tell you that we would be checking your VAT returns for the periods shown above.

Conclusion

The information that you have sent to us shows us that you may have paid too much VAT for the VAT periods that we have checked. This is because incorrect FRS % rate used.

We have worked out the tax that we believe is due back to you and we have shown the details on the attached schedule.

The total amount that you may have overpaid is **£3,000.00**

What you need to do now

Please check the figures that you have put on your VAT returns.

If you have put wrong figures on the VAT returns you will need to:

- adjust your next VAT return
- update your VAT account and make a note of the reason for making the adjustment

What we need you to check

You need to check that you have:

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001

