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hmrc.gov.uk

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Our reference 56PCGAX3SKPFIIR

Your reference

### **Advice of cancellation of registration** VAT Registration Number 733 4569 23

We are writing to you about the request sent by your agent and received on 28 April 2017, notifying us that you wish to cancel your VAT registration.

Your VAT registration is cancelled from close of business on 31 March 2017.

You can find further details about cancelling your VAT registration on our website at [www.hmrc.gov.uk/vat/managing/change/cancel.htm](http://www.hmrc.gov.uk/vat/managing/change/cancel.htm)

To finalise your VAT affairs you must now do the following:

- Complete and submit any outstanding online VAT returns.
- Submit a final online VAT return by 31 May 2017, covering the period up to the day before your VAT registration is cancelled.
- If you are partly exempt, you must make any necessary final adjustments on this final period VAT return.
- If there is no VAT to account for and pay to HM Revenue & Customs (HMRC), complete the VAT due box on the VAT return as 'nil'.

You must take care when completing your final VAT return, as you may be charged a penalty if your return is incorrect. You can refer to the section at the end of this letter, which includes helpful advice on avoiding errors and tells you where you can find more advice.

### **Remember, now that your VAT registration is cancelled:**

- You must **not** charge VAT, issue VAT invoices or show your VAT Registration Number on any invoices you issue.
- If any of your customers issue VAT invoices on your behalf under a self-billing arrangement or you are in the construction industry and you operate the authenticated receipt procedure with your customers you must, in both cases, tell them that you are no longer registered and that VAT must not be charged or shown on the self-billed invoices or authenticated receipts that

they issue for supplies you make.

- Now that your VAT registration is cancelled you need to ensure that any outstanding claims for EU refunds are submitted within three months from the date of this letter. HMRC cannot guarantee the EU Refund facility for more than three months after cancellation of a VAT registration.
- You must keep this form and all of your other business records for six years. You must contact us promptly if at any time in the future you become liable to be registered for VAT.

If you have asked for your VAT registration to be cancelled and it is later found that it should not have been, you will have to pay any VAT outstanding as a result.

If you feel that you should not have had your VAT registration cancelled, you can:

- ask for our decision to be reviewed by a HMRC officer not previously involved in the matter, or
- appeal to an independent tribunal.

If you opt for a review you can still appeal to the tribunal after the review has finished.

If you want a review you should write to 'The VAT Registration Appeals Team' at the address shown above within 30 days from the date of this letter, giving your reasons why you do not agree with our decision. We will not take any action to collect any disputed tax while the review of the decision is being carried out.

If you want to appeal to the tribunal you should send them your appeal within 30 days from the date of this letter.

You can find further information about appeals and reviews on the HMRC website at [www.hmrc.gov.uk/dealingwith/appeals.htm](http://www.hmrc.gov.uk/dealingwith/appeals.htm)

You can find out more about tribunals on the Tribunals Service website at [www.tribunals.gov.uk/tax/](http://www.tribunals.gov.uk/tax/)

If you discover a mistake after you have submitted your final VAT return you must let us know the details as quickly as possible so we can put it right; any penalty that may be charged will be significantly reduced if you report the mistake before HMRC discover it.

You must declare any trading during the period of your final VAT return in the normal way.

You must declare on your final VAT return the value and VAT on any stocks and assets on hand when you cancel your registration unless the VAT (including VAT chargeable on land and property) is £1,000 or less in total.

If you use the cash accounting scheme you must declare on your final VAT return the value and VAT on any unpaid invoices that you have issued.

If you have opted to tax any land and property you will need to include the values and VAT on your final VAT return.