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**Help and advice**

For information about filing your returns online,  
go to [www.hmrc.gov.uk/vat/ret-online.htm](http://www.hmrc.gov.uk/vat/ret-online.htm)  
or phone the VAT Online Helpdesk on 0845 010 8500

For information about paying HMRC by Internet or phone  
go to [www.hmrc.gov.uk/payinghmrc/vat.htm](http://www.hmrc.gov.uk/payinghmrc/vat.htm)

**Questions about VAT?** Phone 0845 010 9000

For details of Welsh language services,  
go to [www.hmrc.gov.uk/cymraeg/online](http://www.hmrc.gov.uk/cymraeg/online)  
To speak to someone in Welsh, phone 0845 010 0300

If you are hard of hearing or speech impaired and use  
a Textphone, phone 0845 000 0200

**Date** 16 April 2012

**Your agent's reference** 709327236

**VAT Registration Number** 733456923

RUSSELL & CO PARTNERSHIP LLP of STATION LANE has advised us  
that you want them act as your agent\* to manage your VAT affairs and file VAT returns for you online.

If you want to allow this, please let them know the authorisation code below as soon as possible.  
To file online returns on your behalf, your agent will need to use the code before the expiry date  
shown below or they will need to reapply to HM Revenue & Customs (HMRC).

**Authorisation code:** VT26067430

**Expiry date:** 16 May 2012

This authorisation code replaces any earlier codes you may have received to allow an agent to file  
VAT returns for you online. You should destroy any previous authorisation codes sent for this purpose.

Once this authority is activated it will allow us to exchange information about your VAT business  
with RUSSELL & CO PARTNERSHIP LLP and to deal with them on any  
matters within the responsibility of HMRC in relation to your VAT business.

You may receive additional authorisation codes if you have asked your new agent to represent you  
for other areas of HMRC business, for example PAYE or Corporation Tax.

If you have any queries or concerns about this letter, please phone the VAT Online Services  
Helpdesk on **0845 010 8500**.

*\*Agent is the term we use to describe a person you have appointed to deal with your tax affairs.*