



HM Revenue & Customs

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VINTAGE AUCTION HOUSE LTD
CAMPBELTOWN BOND
3 Newhams Row
London
SE1 3UZ

VAT registration approved

www.gov.uk

Date of issue
16 November 2022

VAT Registration Number
426 9576 56

Our reference
099000142336

We're writing to you about your application to register for VAT before you start to make taxable supplies. We can confirm that you have been registered with effect from 17 November 2020.

Your VAT registration number is 426 9576 56.

Although your registration gives you the status of a taxable person, please note the following conditions about repayment of VAT as input tax and change of circumstances.

Repayment of input tax

Before your business starts to make taxable supplies, you may provisionally claim repayment of VAT you're charged as input tax. You can find the general rules about VAT, including input tax, in VAT Notice 700 and about partial exemption, in VAT Notice 706. Go to www.gov.uk and search 'VAT notices'.

Change of circumstances

If you no longer intend to make taxable supplies, or there's any other change of circumstances affecting your VAT registration (including any delay in starting to make taxable supplies), you must tell this office in writing within 30 days of the change.

You can find out more about this at www.gov.uk/vat-registration

A Certificate of Registration showing full registration details will be available to view on your Business Tax Account shortly.

If the application included an enquiry about Economic Operator Registration and Identification (EORI) number, we'll send more information about this separately.

What to do next

Now that you're registered for VAT you may find it useful to check out our VAT information. For general information about VAT, go to www.gov.uk/topic/business-tax/vat. For guidance on record-keeping, go to www.gov.uk/vat-record-keeping

By law, you must send your VAT Returns to us online or by compatible accounting software and make any payments due to us electronically. To find out about completing and submitting returns, go to www.gov.uk/vat-returns

For more details about payments, go to www.gov.uk/pay-vat

If your agent will be completing and submitting VAT Returns to us on your behalf, they will have to create an agent services account before they do this. For more details, go to www.gov.uk/guidance/get-an-hmrc-agent-services-account

If you use a tax adviser, agent or someone else to do your accounts and this person is not the individual who is authorised to submit VAT Returns for you, but you're happy for them to speak to us on your behalf on VAT matters, you must authorise them to do so. For more details about this, go to www.gov.uk/appoint-tax-agent

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Page 1 of 2 / 0000286 / 0000571