



# HM Revenue & Customs

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**Web** [www.gov.uk](http://www.gov.uk)

**Date** 23 September 2021  
**Our Ref** ISBC/SME/S1713/PRECRED/VB  
**VAT number** 378 8782 19  
**Case Ref** CFS-1988235

Dear Sir or Madam

## About our check of your VAT Return

We are checking your VAT Return for the period 07/21 in which you claim a repayment of £993,749.00.

Please note that we will withhold the repayment until we have verified the figures on the return.

To enable us to do this, please send us by 7 October 2021:

- a VAT audit trail detailing sales and purchases that make up the figures on the return
- copies of 8 purchase invoices showing the highest value of VAT
- Proof of payment for the 8 purchase invoices selected
- How has the business been funded
- When are taxable supplies expected to commence, please provide evidence contracts etc
- How many staff are employed by the company and are they PAYE
- Please tell us the reason for the repayment and whether you expect to receive regular repayments in the future.

Please confirm your main business activities.

If you want one of your employees to do this for you, please tell us beforehand or we won't be able to deal with them.

Please make sure that your correct bank account details are shown online. To change them, go to [www.gov.uk/tell-hmrc-changed-business-details](http://www.gov.uk/tell-hmrc-changed-business-details)

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC'.  
Text Relay service prefix number – 18001

## How you can send us this

You can send it to us by email if you wish, but please be aware that email is not secure. There is a risk that they may be intercepted or altered in transit. It is crucial that we only send emails to established business contacts at their correct email addresses. Please only email us if you accept these risks. We will then use this email address for any future replies on this matter, unless you tell us otherwise. If you would like to discuss these risks and how to mitigate them, please contact me.

If you are happy to use email, please confirm this.

Send information as attachments not as links to documents saved elsewhere.

If you don't want to use email, please send us photocopies of all the documents we have asked for unless we tell you otherwise. Our contact details are above.

Please tell me if you have any health or personal circumstances that may make it difficult for you to deal with us. I'll help you in whatever way I can. For more information about this, go to [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC if you need extra support'.

To help us improve our customer service, please quote our reference number above and let us have a daytime phone number in any correspondence.

## More information

I enclose factsheet CC/FS1a, 'General information about compliance checks'.

HMRC may observe, monitor, record and retain internet data which is available to anyone. This is known as 'open source' material and includes news reports, internet sites, Companies House and Land Registry records, blogs and social networking sites where no privacy settings have been applied.

Yours faithfully

**Veronica Benjamin**  
Higher Compliance Officer

If Coronavirus (COVID-19) is affecting you or your business, you can find information online about the support that's available. Go to [www.gov.uk](http://www.gov.uk) and search for 'Coronavirus guidance and support'.

To find out what service and standard of behaviour you can expect from us, go to [www.gov.uk](http://www.gov.uk) and search for 'HMRC Charter'.