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Online VAT returns and HMRC approval letters

As you will be aware, NHS bodies are now submitting VAT returns online.

Unfortunately there is no mechanism for attaching HMRC approval letters to the online VAT return. The NHS Compliance Team of HMRC has advised that where an NHS body has received an approval letter for making adjustments to its VAT return (e.g. as a result of an annual adjustment or a claim for previously unclaimed input tax) then a copy of the approval letter must be sent to HMRC at their Southend Office, stating that the adjustments have been made on the relevant VAT return.

Conclusion

If you have any queries about dealing with your VAT returns please contact your usual Liaison adviser or our helpline on 0800 700 652.

Every effort has been made to ensure the accuracy of this information. However, it may not be comprehensive for your particular situation and recipients should not act upon it without first seeking professional advice.