

## RECRUITMENT

## VAT

# Guiding you through the complex web of VAT.

For anyone in the recruitment business who deals with accounting and invoicing matters on a daily basis, you will know that VAT is notoriously complicated and time consuming.

As a self-assessed tax, you will also know that it is your responsibility to get it right first time. And it is an essential part of running your business, whether it is located in the UK, elsewhere in the European Union or even if you are based outside of the EU but want to trade within its borders.

This is where we can help. Our team of VAT specialists have a long standing reputation in dealing with a wide range of VAT issues in the recruitment sector. It is our job to keep you fully informed of changes in legislation as well as helping you navigate through the complex web of rules and regulations.

We will also make sure you have the correct compliance procedures in place to ensure you are maximising your cash flow and are not exposed to errors and unnecessary penalties.

### WHEN TO ENLIST OUR HELP

There are some aspects to VAT accounting that do not require the involvement of specialists. Equally, there are many situations that do. The following is a list of VAT situations where experience tells us that things can easily go wrong and we recommend our assistance should be enlisted:

- Completion of your VAT returns for you, when we can monitor long and short-term trends to make any proper disclosures to HMRC to minimise the risk of penalties and identify and pre-empt situations that may cause HMRC to raise an enquiry into your VAT affairs.
- Reviewing assessments and surcharges issued by HMRC against you to identify where the assessment/ surcharge can be challenged.

- Consultancy and planning in relation to:
  - new ventures;
  - international trading;
  - property deals;
  - seeking formal Rulings;
  - disputes with HMRC;
  - overseas business;
  - partial exemption methods;
  - corporate finance; and
  - group restructuring.
- VAT reviews, health checks and due diligence exercises either on your own VAT affairs or those of targets you are thinking of acquiring to protect you against any nasty surprises.
- Dealing with most VAT registrations and de-registrations, in particular those in relation to:
  - intentions to trade;
  - late registrations;
  - retrospective (back-dated) registrations;
  - property businesses, particularly involving the option to tax partially exempt businesses;
  - VAT groups; and
  - non-resident businesses.
- Subject to your instructions, we can deal with or attend VAT inspections by HMRC, pre-inspection briefings and post-inspection debriefs.
- Advising in relation to dispute or litigation against HMRC, including:
  - reconsiderations;
  - negotiations;
  - appeals; and
  - instructions for Counsel.

Where your recruitment business includes any international aspects, we use the local knowledge and expertise of the other member firms of UHY, our international network, which are located in major business centres throughout the world.



Let us help  
you get it  
right first  
time.

### THE NEXT STEP

For further information or to arrange a meeting to discuss your specific requirements, please contact one of our specialists:

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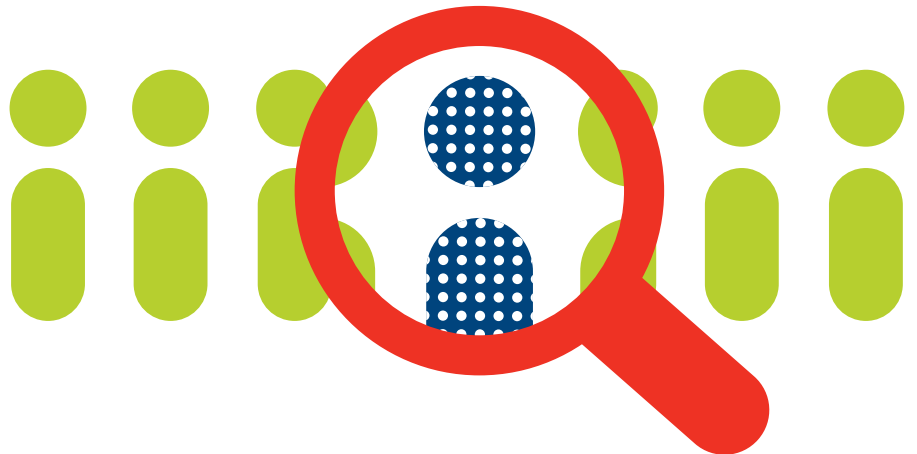
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