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**Indv and Small Business Compliance  
Complex and Agents**  
S0017  
NEWCASTLE  
NE98 1ZZ

**Phone** 03000508106

**Email** Georgina.arridge@  
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**Web** www.gov.uk

**Date** 21 May 2021  
**Our Ref** 305791109  
**VAT number** 305 7911 09

Dear Sir

### Notice of VAT assessments and overdeclarations

I believe that you have not declared the correct amount of VAT due for the periods shown below. This is because input tax has been claimed on services provided by MY8 Ltd which is connected to you through the common Director, Mr J Drummond. The input tax is disallowed because the output tax on these invoices has not been declared by MY8 Ltd

I have made assessments of VAT due under section 73 of the VAT Act 1994. This letter is our notice of those assessments.

### Details of assessments and overdeclarations

Period	From	To	Net VAT due to HMRC for this period	Net VAT due from HMRC for this period
02/20	01/12/2019	29/02/2020	£15,310.00	
03/20	01/03/2020	31/03/2020	£1,356.00	
06/20	01/04/2020	30/06/2020	£16,000.00	
09/20	01/07/2020	30/09/2020	£16,000.00	
12/20	01/10/2020	31/12/2020	£8,833.00	

### Summary

As a result of these assessments and overdeclarations, the total VAT due is £57,499.00.

### Default interest

We may charge you default interest. See the section 'What happens next', for more information.

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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

## Penalties for inaccuracies

Where there are inaccuracies in returns or documents we may charge a penalty.

Before we can decide whether to charge you a penalty, we need more information from you. We will contact you separately about the information we need.

You can find out more about penalties in our factsheet CC/FS7a, 'Penalties for inaccuracies in returns and documents'. Our factsheet CC/FS9, 'The Human Rights Act and penalties' tells you about your rights when we are considering penalties.

Please confirm that you have read and understood factsheet CC/FS9, because it contains important information about your rights and I need to be certain that you understand them.

If you have any questions about these factsheets, or you would like me to send you additional copies, please phone me on the number shown at the top of this letter.

## What happens next

We will shortly send you a computer generated confirmation of the assessments and overdeclarations. This will also show the amount of any default interest charged. Please pay any amount due as soon as you receive the confirmation.

## What to do if you disagree

If you disagree with our decision, then this letter is our offer to review that decision. You can:

- accept our offer of a review
- appeal to an independent tribunal

You cannot accept our offer of a review and appeal to the tribunal at the same time.

If you accept the offer of a review, an HMRC officer not previously involved in the matter will look at your case again. If you disagree with the outcome of the review, you can still appeal to the tribunal.

If you want a review, you need to:

- write to us within 30 days of the date of this letter telling us why you think our decision is wrong
- send us any new information that you want us to consider

If you need longer than 30 days to send us new information, please contact us to ask for this time limit to be extended. You should ask for any extension before the 30 day deadline.

We will only accept a request for a review outside this period of 30 days if there is a reasonable excuse for the request being late. The request must be made as soon as possible after the reason for the excuse has ended.

If you do not want a review, you can appeal to HM Courts and Tribunal Service, but you must do this within 30 days of the date of this letter.

If you choose to appeal to HM Courts and Tribunal Service, you will need to include a copy of this letter with your appeal. If you do not, then they may reject your appeal.

We will not take any action to collect the disputed tax while we review our decision. If that tax later becomes due when the appeal is settled, we will charge interest on it.

## More information

You can find more information about:

- your appeal and review rights:
  - in factsheet HMRC1, 'HM Revenue & Customs decisions – what to do if you disagree'
  - go to [www.gov.uk/tax-appeals](http://www.gov.uk/tax-appeals)
- independent tribunals:
  - go to [www.gov.uk/tax-tribunal](http://www.gov.uk/tax-tribunal)
  - phone the Tribunals Service on 0300 123 1024

To get a copy of these factsheets, go to [www.gov.uk](http://www.gov.uk) and search for 'HMRC1' or phone us and we will send you a copy.

If you have any questions, please contact me using the phone number or address shown at the top of this letter.

I have sent a copy of this letter to your advisers EWP France.

Please note that our new address is Indv and Small Business Compliance, Complex and Agents, S0017, NEWCASTLE, NE98 1ZZ. If you write to us but do not use this address then we may not get your post.

Yours faithfully

**Mrs G Arridge**

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'.