Please file your missing VAT Returns

We recognise and value the role you play as a tax agent in supporting customers to get their tax right. We're writing to remind you to file your own missing VAT Returns. Our records show you currently have more than one overdue VAT Return.

As a VAT registered business, the law says you must send us a VAT Return, even if you have no VAT to pay or reclaim.

As part of our Standards for Agents, we expect you to make sure your tax affairs are correct and up to date. The relevant standard is in section 4.3 'Professional Behaviour'. For more information about this, go to GOV.UK and search 'HMRC: the standard for agents'.

What you need to do by 7 February 2026

1 Please file all your outstanding VAT Returns. For more guidance, go to GOV.UK and search 'VAT Returns'.

2 Pay any tax you owe online. Go to GOV.UK and search 'pay your VAT bill'.

Extra support

If you have any health or personal circumstances that may make it difficult for you to deal with us, please tell us. We'll help you in whatever way we can.

For more information about this, go to GOV.UK and search 'get help from HMRC if you need extra support'.

If you don't send us your overdue returns and pay any VAT you owe

We may:

- suspend your agent codes - this means you won't be able to access our systems on behalf of your clients through the Agent Gateway accounts
- consider a public interest disclosure to the relevant professional body
- review the Central Assessments on file and issue an additional assessment if we consider the Central Assessments to be too low.

Interest and penalties

If you send us a return late, we can charge a surcharge or penalties. We'll also charge interest. The type of penalty we charge depends on when the accounting period starts.

For VAT accounting periods starting on or after 1 January 2023, we'll charge late submission penalties if you file your VAT Return late. This includes nil or repayment returns.

For information about surcharges and penalties, go to GOV.UK and search 'send a VAT return'. Then choose 'late returns and payment'.

If we agree you have a reasonable excuse for not sending us your return on time, we won't charge you any penalties. However, you must send us your return as soon as the reasonable excuse ends.

For more information about this, go to GOV.UK and search 'disagree with a tax decision'. Then choose 'reasonable excuses'.

If you're no longer trading

You must cancel your registration if you're no longer eligible to be VAT registered.

You can't cancel your registration from a date in the past. You must file all outstanding VAT Returns before you de-register. This includes a final VAT Return.

For information about whether you need to cancel your registration, and how to do it, go to GOV.UK and search ‘register for VAT’. Then choose 'cancel your VAT registration'.

How to contact us

If you have any queries about this letter, email us at agentcomplianceteam@hmrc.gov.uk
Please use ‘Agents own affairs – VAT missing returns’ as the subject heading.

For information about corresponding with HMRC by email, go to GOV.UK and search ‘DSC2’.

If you owe tax but can’t pay it in full, call us on 0300 200 3835.