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Understanding VAT Registration Thresholds

When VAT registration becomes compulsory, how the rolling 12-month test works, and what voluntary registration can mean for your cash flow.

- Compulsory registration if taxable turnover exceeds the VAT threshold on a rolling 12-month basis.
- You must notify HMRC within 30 days of becoming liable.
- Voluntary registration can help if you have mainly VAT-able customers and recoverable input VAT.
- Review turnover monthly so registration is planned, not a surprise.

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