



**HM Revenue
& Customs**

Welcome to your September 2011 Key messages

VAT Initiative Campaign

The VAT Initiative campaign will be of interest to you if:

- You think you should have registered for VAT before today because you have already reached or are about to reach in the next 30 days the current VAT threshold of £73,000.
- Have passed the VAT threshold in a previous 12-month period but did not register for VAT.
- Would like help to register and bring your tax affairs up-to-date.
- Want to take advantage of a reduced penalty.

The last date you can notify us is 30 September 2011 and your application must reach us by 31 December 2011. More information can be found at the following links:

[VAT initiative campaign – why you should act now](#)

[Guide on taking part in the VAT initiative campaign](#)

October deadline for Self Assessment tax returns

If you are sending your Self Assessment tax return to us on paper for the tax year ending 5 April 2011, make sure that it reaches us by 31st October to avoid paying a £100 penalty.

A guide to importing and exporting

An information pack is available for anyone wishing to import or export goods. It acts as a guide to help anyone getting started with importing and exporting and also provides a better understanding of the procedures involved in these activities. The pack can be downloaded in various formats from: [HM Revenue & Customs – guide to importing and exporting](#)

Increases to national minimum wage rates from 1 October 2011

The Department for Business, Innovation and Skills has announced the national minimum wage (NMW) rates from 1 October 2011:

- the adult rate will increase by 15p to £6.08 an hour
- the rate for 18-20 year olds will increase by 6p to £4.98 an hour
- the rate for 16-17 year olds will increase by 4p to £3.68 an hour
- the rate for apprentices will increase by 10p to £2.60 an hour.

More information on NMW can be found at: [HM Revenue & Customs: The national minimum wage](#)

Using online services – service availability

Did you know that if you use any of HMRC's online services and experience problems with the service, you can visit the HMRC website and we will let you know what to do if you are affected. The link below will take you directly to the relevant pages: [HM Revenue & Customs – Online Services](#)