

Veronica Donnelly, VAT partner at Campbell Dallas and recommended VAT specialist in the aesthetic industry, addresses a basic question about VAT in aesthetics...

Should your aesthetic business be registered for VAT?

- Are you, or any member of your staff, registered on a medical register and do you keep records of the medical care you provide to your clients? Your supplies may be exempt from VAT and you might not be required or able to register for VAT.
- Do you supply services which are not delivered by, or supervised by, a person on a medical register? These supplies will be taxable and may require VAT registration if your taxable supplies exceed the VAT registration threshold (£82k from 1 April 2015).
- Do you make exempt and taxable supplies? You only need to register for VAT if your taxable supplies exceed the VAT registration threshold and you only need to account for VAT on the taxable supplies. You will only get partial recovery of VAT on your costs.
- Are you VAT registered now and think you shouldn't be? You may be able to deregister either from a current date or retrospectively.

If any of these questions have left you thinking that your VAT accounting may be wrong **[please speak to our VAT expert for advice on how to get it right.](#)**



Veronica Donnelly
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Veronica Donnelly is the VAT partner at Campbell Dallas and leads the VAT practice for the firm. She has been a VAT advisor for 30 years, working in HMRC and two of the 'Big 4' accountancy firms. Her work includes strategic planning as well as assisting with compliance issues and negotiations with HMRC locally and nationally. Veronica is a Chartered Tax Advisor and Associate of the Institute of Indirect Taxation and speaks regularly at tax conferences for

BACN, PIAPA and Association of Scottish Aesthetic Practitioners. She recently spoke at the ACE conference in London.

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