



## Frequently Asked Questions – FAQs

### VAT

1. *Q: I am VAT registered, what should I do?*

A: The VAT Self-billing form can be found on our website at <http://www.alcs.co.uk/Documents/Forms/Finance-Forms/Finance-FAQ.aspx>

Please download and print the form and return it completed to us with a copy of your VAT registration certificate.

Once we have received the forms, we can then ensure any future royalty payments you receive from us will have the VAT included.

Note: VAT is now charged at 17.5% on royalties less commission.

2. *Q: I am VAT registered and have been for some time but forgot to inform you. What should I do?*

A: As 1 above. In order for us to pay any past VAT you will need to send us an invoice. Our policy is to repay VAT for a maximum of three years. If you would like to explore this option further please contact [finance@alcs.co.uk](mailto:finance@alcs.co.uk) and they will give you an indication of the amount you can invoice us for.

3. *Q: I am no longer VAT registered. What should I do?*

A: Please send the date of de-registration to [finance@alcs.co.uk](mailto:finance@alcs.co.uk) and your details will be amended. Any past overpayment of VAT will be adjusted on your account.

4. *Q: I am VAT registered and you are aware of this. I have now become a company. What should I do?*

A: Please forward us a copy of your new VAT registration certificate showing the name of our company and your new VAT registration number.

5. *Q: I have to complete my VAT return and need advice.*

A: Unfortunately we are unable to give advice on individual VAT concerns. We would, however, suggest that you contact your local VAT office or your accountant.

## Bank Account Details

**1**      *Q: I am paid by bank transfer (BACS) and have changed bank/account. What should I do?*

A: Please send us your new details which should include the name and address of your bank, the bank sort code and your account number. Please include any extra references as used by some building societies.

Changes of details should be notified in writing by either letter or email or by using the Members' area of the ALCS Website, [www.alcs.co.uk](http://www.alcs.co.uk) . We regret we are unable to act upon a verbal notification.

**2**      *Q: I was paid by cheque but would now like payment to be paid directly into my bank. What should I do?*

A: You can make this alteration online by visiting the Members' area on the ALCS website, [www.alcs.co.uk](http://www.alcs.co.uk), or you can download a bank mandate and send it to us by post.

**3.**      *Q: I am paid by cheque (or bank transfer) and am now living abroad. What is the procedure for arranging for my royalties to be paid into my overseas bank account?*

A: As 2 above, except download the "payment by BACS to a foreign bank" form. Please send the completed form along with a cancelled cheque to the finance department at ALCS.

## Withholding Tax

**1**      *Q: I live overseas and am exempt from UK tax. Why does ALCS deduct tax at 22% and how do I reclaim?*

A: Even though you may be exempt as far as other countries or organizations are concerned, we do require you to have separate exemption, specifically for ALCS.

To obtain an exemption certificate or to reclaim any with-holding tax please contact:

Inland Revenue Centre for Non-Residents  
Fitzroy House  
PO Box 46  
Nottingham  
England  
NG2 1BD

Phone: +44(0) 151 210 2222 (dialling from outside the UK)

Phone: 0845 070 0040 (dialling from within the UK)

e-mail: [non-residents@inlandrevenue.gov.uk](mailto:non-residents@inlandrevenue.gov.uk)

**2**      *Q: I need some advice regarding my income tax situation. Can you help?*

A: We regret we are unable to give advice on individual income tax problems. We do, however, suggest you contact your local tax office or your accountant