



You can apply online

To register for VAT go to www.gov.uk/vat-registration

How to fill in the form

Please write clearly in black ink and use capital letters. If you need more space for any answers, continue on a separate sheet of paper. If you need help, read the VAT1 Notes.

You may have to send us other forms and supporting information as well as this form. You'll be told what is needed as you work through the form. You can get copies of any forms you need from www.gov.uk or phone our VAT Helpline.

Declaration

By submitting this application to register for VAT, you are making a legal declaration that the information is correct and complete to the best of your knowledge and belief. A false declaration can result in prosecution.

Signature

[Signature box]

Name of signatory

[Name of signatory grid]

Date DD MM YYYY

[Date grid]

Capacity in which you're signing this application (for example, proprietor, trustee, company secretary)

[Capacity grid]

If this form is being signed by an authorised signatory, or an authorised agent, provide your contact details below.

This will help with the processing of the application should we have any enquiries. These details will only be used for this application and should you wish to have continued authorised agent relationship, please read the VAT1 Notes.

If you're the sole owner, partner or director of the business being registered, do not complete these details but make sure you complete question 25.

First line of address

[First line of address grid]

Street

[Street grid]

Town or city

[Town or city grid]

Postcode

[Postcode grid]

Country

[Country grid]

Contact telephone number

[Contact telephone number grid]

Contact email address

[Contact email address grid]

About the business continued

3 Are you registering as the representative member or nominated corporate body of a VAT group?

Read the glossary in the notes for a definition of 'VAT group'.

Yes No

If 'Yes', complete and enclose the combined VAT50-51 form

4 Business contact details

Please give the address where the business will operate from on a day-to-day basis. For most businesses this address should be in the United Kingdom (UK). As a general rule we cannot register the business at a PO box, care of (c/o) or an accountant's address. These are only acceptable in exceptional circumstances.

First line of address

Street

Town or city

Postcode

Country

Contact telephone number

Business fax number

Business mobile number

Business email address

Business website address

Contact preference

How should we contact the business about VAT?

We can send you an email notification when you have a new message about VAT.

Put an 'X' in one box

Email notifications

Letters

We may still need to send you letters if this is the only service available or if the law requires us to do so.

About your VAT registration continued

Compulsory registration

Important - read the notes for questions 7 to 9 before you answer.

For more information on compulsory registration please refer to 'VAT Notice 700/1 Who should register for VAT'.

Put an 'X' in the box

- 7 **You're registering because your taxable turnover has gone over the registration threshold in any past period of 12 months or less**

If you've selected this option, enter the date when this occurred.

DD MM YYYY

- 8 **You're registering because you had an expectation on any date that your taxable turnover would go over the registration threshold in the next 30 days alone**

If you've selected this option, enter the date you first expected this to happen.

DD MM YYYY

- 9 **You're registering because you're a non-established taxable person making, or intending to make, taxable supplies in the UK**

If you've selected this option, what was the earliest date that the business either made, or had an intention to make, taxable supplies in the next 30 days?

DD MM YYYY

You've confirmed you are required to be VAT registered, would you like:

- 10 **Exception - your taxable turnover has gone over the VAT registration threshold, but you believe this will only be temporary and you also believe your turnover will fall below the VAT deregistration threshold within the following 12 months**

Read the notes for more information.

- 11 **Exemption - because your taxable supplies are mostly zero-rated**

Read the notes for more information.

Distance sales

- 12 **Your application to register is due to distance sales in the UK**

If you've selected this option, complete form VAT1A and attach it to this application.

Acquisitions

- 13 **Your application to register is due to acquisitions from EU countries**

If you've selected this option, complete form VAT1B and attach it to this application.

Agricultural Flat Rate Scheme

- 14 **Your application to register is for the Agricultural Flat Rate Scheme**

If you've selected this option, complete form VAT98 and attach it to this application.

About your VAT registration continued

21 Are you (or any of the partners or directors in this business) currently involved, or in the last 2 years have been involved, in any other business in the UK or Isle of Man (VAT registered or not) either as a sole trader, partner or director?

Yes No

If 'Yes', complete the boxes below

Business name

Tax reference number or UTR

Put an 'X' in the box if still trading

If you need to show details of more than 2 businesses, use a separate sheet of paper.

22 VAT repayment

Do you expect the VAT on your purchases to regularly exceed the VAT on your taxable supplies?

Yes No

If 'Yes', explain why

About your VAT registration continued

UK bank or building society account

23 UK bank or building society account

Please read the note for question 23. This must be an account held in the UK and the account name must match the business name.

Name of bank or building society

Business bank account name

Sort code

 - -

Account number

Bank Identifier Code (BIC)

Building society roll number

If you've not provided bank details, tell us why.

Put an 'X' in one box

1. Bank account is in the process of being set up

2. Waiting for bank details from the bank

3. The business has an overseas bank account

4. Waiting for a change of name at the bank

(for example, sole proprietor to limited company)

VAT Return periods

24 Which return period do you intent to use?

HMRC may not be able to accommodate your request and allocate the reporting period in line with your date of registration. Put an 'X' in one of the 6 options.

MA - Quarterly (last day of January, April, July and October)

MB - Quarterly (last day of February, May, August and November)

MC - Quarterly (last day of March, June, September and December)

MM - Monthly

AA - Annual accounting

If you've selected this option, complete form VAT600 and attach it to this application.

NSTP - Non-standard tax periods

If you've selected this option, provide details of the requested tax periods on a separate sheet of paper and attach to this application.

Applicant details

This section must be completed by:

- the sole owner of the business, or a partner
- a director or the company secretary or an authorised signatory of a corporate body
- an officer or official applying on behalf of an unincorporated body, for example, secretary or trustee
- an authorised agent

If this form is being signed by an authorised signatory, or an authorised agent, the details of the person authorising you (the applicant for VAT registration) must be shown at question 25.

25 Applicant details

Role in the business (for example, owner, proprietor, partner, director, company director)

Title - enter MR, MRS, MISS, MS or other title

First names

Last name

Date of birth DD MM YYYY

National Insurance number

If you're a non-UK national and do not have a National Insurance number, enter your tax identification number in your country of origin and the name of that country

Unique Taxpayer Reference (UTR)

Home address

First line of address

Street

Town or city

Postcode

Country

Applicant details continued

If you've lived at this address for less than 3 years, enter details of your previous address

Previous address

First line of address

Street

Town or city

Postcode

Country

Applicant contact details

Home telephone number

Mobile number

Contact fax number

Email address

Agent's details

Have you registered with HMRC as an agent

Yes No

If 'Yes', enter your Agent Reference Number (ARN).

If 'No', enter your National Insurance number and date of birth

National Insurance number

Date of birth DD MM YYYY

Where to send your completed form

Send your registration applications to:

BT VAT
HM Revenue and Customs
BX9 1WR

Next Steps

When we've received the paper application we can take up to 30 days to process it and approve a VAT registration.

If we need more information from you, we'll contact you within the next 30 days.

Alternatively, you can apply online. The service will guide you through the form, your application will be processed and a decision made within 20 days. If more information is needed we'll contact you.

Important information for keeping your VAT records and your responsibilities under VAT Law

Now that you've identified and are applying to be registered for VAT you may find it useful to check out our VAT information.

For general information about:

- VAT, go to www.gov.uk/topic/business-tax
- guidance on record-keeping, go to www.gov.uk/vat-record-keeping

By law, you must send your VAT returns to us online or by compatible accounting software and make any payments due to us electronically. To find out about completing and submitting returns, go to www.gov.uk/vat-returns

For more details about payments, go to www.gov.uk/pay-vat

If your agent will be completing and submitting VAT returns to us on your behalf, they'll have to create an agent services account before they do this. For more details, go to www.gov.uk/guidance/get-an-hmrc-agent-services-account

If you use a tax adviser, agent or someone else to do your accounts and this person is not the individual who is authorised to submit VAT returns for you, but you're happy for them to speak to us on your behalf on VAT matters, you must authorise them to do so.

For more details about this, go to www.gov.uk/appoint-tax-agent