

## Value Added Tax (VAT) Application for registration

#### 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.

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## About the business continued

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## 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 L
	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 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**

#### Reason for registration

Please read the notes before you complete this section. Look at each reason for registering and put an 'X' in the box that applies. You should select only one reason for registering.

	Taking over a going concern
5	You're registering for VAT because you've either:  • taken over (or are about to take over) a business (or part of a business) as a going concern  • changed (or are about to change) the legal status of a VAT registered business  Important - read the note for question 5 before you answer.
	f you've selected this option, enter the date the transfer or change took place or is intended to take place.
	This will be your effective date of registration.
	DD MM YYYY
	Name of previous owner
	Previous owner's VAT number (if applicable)
	Do you want to keep the previous owner's VAT number?
	Yes No
	If 'Yes', you and the previous owner will need to complete form VAT68 and attach it to this form. Now go to question 16 – ignore questions 6 to 16.
	Voluntary registration
6	Put an 'X' in the box You're applying for voluntary registration because your
	turnover is below the registration threshold
	Important - read the note for question 6 before you answer
	f you've selected this option, put an 'X' in one of the boxes below.
	am already trading and my turnover is below the current registration threshold. However, I want to register now
	am not currently trading. However, I intend to trade and make taxable supplies in the future, and I want to register now
	am established, or have a fixed establishment, in the UK and make, or intend to make, supplies only outside the UK
	What date do you wish to be registered from? DD MM YYYY
	Go to question 16 - ignore questions 7 to 15.

	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
12	If you've selected this option, complete form VAT1A and attach it to this application.
	ii you've selected this option, complete form VALTA 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.
	if you've selected and option, complete form with to and attach 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.

	Disposal of assets
15	Your application to register is due to the disposal of assets
	If you've selected this option, complete form VAT1C and attach it to this application.
	Earlier registration  Please make sure you've selected a reason for registration in questions 6 to 9 before asking for an earlier registration.
16	Do you want an earlier registration?  Yes No  If 'Yes', enter date you want to be registered from  DD MM YYYY  If 'No', go to question 23.
	Your turnover
17	Enter your estimate of your taxable supplies in the next 12 months  £
18	Do you expect to make any exempt supplies?
	Look at the list of VAT terms in the notes if you need more information about exempt supplies.  Yes No
19	Do you expect to receive goods in Northern Ireland from an EU member state in the next 12 months?  Read the note for question 19 before you answer.  Yes No  If 'Yes', enter the total estimated value
	Do you expect to either sell goods located in Northern Ireland at the time of sale or sell goods from Northern Ireland to EU member states in the next 12 months?
	Yes No
	If 'Yes', enter the total estimated value
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	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
	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.

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## **Applicant details** continued

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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