

Application to cancel your VAT registration

Before you complete this form please read VAT Notice 700/11, 'Cancelling your registration', which will help you to decide if you want or need to cancel your VAT registration.

Do not complete this form if you are transferring your business or changing your legal entity and it has been agreed that the new owner/legal entity is to retain the VAT Registration Number, see Notice 700/11, 'Cancelling your registration'.

To complete this form please complete all the questions using **black** ink and **capital letters** – If you do not complete the form correctly it may delay the cancellation of your VAT registration.

Please note:

- if you fail to cancel your registration at the right time you may have to pay a penalty
- if you choose to deregister voluntarily you will be deregistered from the date we received your form unless you request a later date, see Notice 700/11, 'Cancelling your registration'
- if you are **required** to be deregistered you will be deregistered from the date that you ceased to have an entitlement to VAT registration, see Notice 700/11, 'Cancelling your registration'

1	What is your VAT Registration Number?		Daytime phone number
2	Please give your full name if your business is a limited company give your company name		Mobile phone number
	 if your business is a partnership please give your trading name if the partnership does not have a trading name give the names of all of the partners 	5	Please give the address for correspondence if it is different from the address given at question 4
			Postcode
	Please give your trading name if it is different to the name given at question 2		Daytime phone number
			Mobile number
4	Please give the address of your principal place of business (that is the address from which you normally trade)		
	Postcode		

6		ny are you applying to cancel your registr ease tick 1 box only)	ration?	8 If you are applying to deregister on grounds of reduced turnover please provide the following information:
	Α	I have ceased to trade	go to question 7	a What is the value of taxable supplies you expect to make in the next 12 months?
		My taxable turnover in the next 12 months will be below the current deregistration limit I am still trading but only make supplies that are exempt or outside the scope of UK VAT	go to question 8 go to question 9	b Please give specific details of why the value of your taxable supplies in the next 12 months will be under the deregistration threshold (for example, reduction in prices, reduction in opening hours, lost contracts).
	D	I am still trading but my taxable supplies are solely/mainly zero-rated and I want to apply for exemption from VAT registration	go to question 10	If we accept your deregistration request you will be deregistered from the date we receive your form. If you want to deregister from a later date you should provide the date below DD MM YYYY
	Ε	I am changing my legal entity (for example, from a partnership to a Limited company)	go to question 11	Please provide details of the reason for your request on the back of this form. Go to question 15
	F	I have transferred/sold my business as a going concern	go to question 11	9 On what date did you stop making taxable supplies? DD MM YYYY
	G	I am joining a VAT group (you must also complete a VAT50 and VAT51)	go to question 12	This is the date you will normally be deregistered from. If you want a later date please provide the date below DD MM YYYY
	Н	My VAT group is disbanding (you must also complete forms VAT50 and VAT51 for each group member)	go to question 13	Please provide details of the reason for your request on the back of this form.
	I	Other	go to question 14	Go to question 15 If we accept your request you will be deregistered
7	a	a What date did you cease to trade? DD MM YYYY You will normally be deregistered from the date you ceased to make taxable supplies, see Notice 700/11, 'Cancelling your registration' b If you want to deregister from a later date provide the date below DD MM YYYY Please provide details of the reason for your request on the back of this form.		from the date we receive your request. If you want to deregister from a later date please provide the date below DD MM YYYY Please provide details of the reason for your request on the back of this form.
	b			a Please describe the nature of your supplies
		You must continue to charge VAT on an supplies until you receive written confir of your deregistration. Go to question 15		b If you remain registered for VAT will you be in a repayment situation? No Yes

	c If you answered No please provide further information on the back of this form explaining why you believe you are entitled to exemption from registration.		c What is the VAT Registration Number of the group (if known)?
	Go to question 15		Go to question 15
11	Remember: If you are changing your legal entity and transferring your VAT Registration Number to a new legal entity then do not complete this form. See Notice 700/11, 'Cancelling your registration'.	13	Please give the date the VAT group disbanded DD MM YYYY Go to question 15
	a Please enter the date the transfer or change of legal entity took place DD MM YYYY	14	Please provide the date you want to deregister from DD MM YYYY
	b Describe the change of legal entity (for example, sole proprietor to partnership)		Please give the reason why you want to deregister from this date on the back of this form.
			Go to question 15
	c Please give the name and address of the new	15	Do you have, or have you had, an option to tax on any property?
	owner (if different to question 2, 3, or 4)		No Yes
	Name Address		If you answered yes, please provide details on the back of this form
		16	Do you use the Cash Accounting Scheme?
			No Yes
	Postcode	17	Please estimate the total VAT inclusive value of
	Please tick box if the details are still the same		stocks and assets you have on hand on which VAT is due. This includes the value of the property on
	d Please give the new owner's VAT Registration Number (if known)		which an option to tax has been made and VAT has been reclaimed
			£ 00
	e Is the new owner a member of a VAT group? No Yes		You may have to account for VAT on these assets on your final VAT return. See Notice 700/11, 'Cancelling your registration' for further information.
	f Were all stocks and assets transferred?	18	If your business bank account details have changed please give the new details
	No Yes		Bank account number
	Go to question 15		
12	a When did you join/will you join the VAT group?		Bank sort code
	DD MM YYYY		
	b What is the name of the representative member?		Please tick box if you have no account or your account has been closed

Please use the space below to provide further information. Enter the question number you are answering. If you need more space, please use a separate sheet of paper and attach it to this form.	 Declaration This section must be completed by: the sole owner of the business, or a partner a director or the company secretary an officer or official applying on behalf of an unincorporated body, for example, secretary, trustee an authorised agent (HM Revenue & Customs (HMRC) must be informed by the business that the agent has bee authorised to act on their behalf) 	
	I declare that the information on this form and contained in any accompanying document is true and complete. Signature Date DD MM YYYY	
	Please print your full name (use capital letters)	
	Please send the completed form to:	
	Grimsby Deregistration Unit Imperial House 77 Victoria Street GRIMSBY Lincolnshire DN31 1DB	
	After you apply for deregistration You should receive a reply from HMRC within 3 weeks of sending your application form. If you do not, you should phone our Deregistration Department on 03000 523 234.	
	What will happen when you get my	
	completed application? If we are satisfied that your registration should be cancelled, we will send you a formal notice of cancellation which is a VAT35. However, you will still need to complete and submit a final VAT return.	
	Remember, you must continue to charge VAT on any taxable supplies until you receive written confirmation of your deregistration.	