

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 this 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.

About the business

1 Status of the business

Sole proprietors: please enter your full name - first name(s) followed by surname

Partnerships: please enter your trading name. Or, if you don't have one, enter the full names of all the partners. Partnerships must also complete form VAT2 and enclose it with this form.

If you need more space, use a separate sheet of paper. Partnerships now go to question 5.

Corporate or unincorporated bodies: please enter the name of the company, club, association, trust, charity, etc.

2 If the business has a trading name, enter it here

3 If the business is a corporate body registered in the UK, enter the following details from the Certificate of Incorporation Certificate number

Date of incorporation DD MM YYYY

Country of incorporation

•	If you need help, look at the VAT1 (Notes) or phone our
	VAT Helpline on 0300 200 3700 .

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 download any forms you need from **www.gov.uk** or phone our VAT Helpline.

	If the business is an unincorporated body, enter
	the type (for example, club, association, trust or charity)
	4 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 forms VAT50 and VAT51.
	5 Business contact details
	Business address, that is, the principal place where most
	of the day to day running of the business is carried out.
	Postcode
	Contact phone number
	Business fax number
	Business mobile phone number
•	
	Business email address
	Business website address
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About the business continued

6	Business activities	8	
	Read the note for question 6.		Read the note for question 8.
	If the business activities are land or property-related,		Name of bank or building society
	you'll need to provide further information in		
	form VAT5L VAT registration - land and property.		
	Main activities		
			Account name
			Sort code
			Account number
	Other activities		
		Ab	out your VAT registration
			Taking over a going concern
		9	Are you registering for VAT because you've:
	If you need more space, use a separate sheet of paper.		• taken over (or are about to take over) a business (or
7	Are you (or any of the partners or directors in this		part of a business) as a going concern,
-	business) currently involved, or in the last 2 years have		OR
	been involved, in any other business in the UK or Isle of		 changed (or are about to change) the legal status of VAT registered business?
	Man (VAT registered or not) either as a sole proprietor,		a VAT registered business?
	partner or director?		Important: read the note for question 9 before you answer.
	Read the note for question 7.		you answei.
	Yes No		Yes No
			If 'No', go to guestion 13 – ignore guestions 10 to 12.
	If 'Yes', complete the boxes below.		If 'Yes', enter the date the transfer or change took place
	Business 1: name		or is intended to take place. DD MM YYYY
	Business 1: VAT number (if applicable)		This will be your effective date of registration.
		10	What is the previous owner's name?
		10	
	Tick if still trading		
	2		
	Business 2: name	11	Enter the previous owner's VAT number (if applicable)
	Business 2: VAT number (if applicable)	12	Do you want to keep the previous owner's VAT number?
			Important : read the note for question 12 before
			you answer.
	Tick if still trading		
	If you need to show details of more than two businesses,		Yes No
	use a separate sheet of paper.		If 'Yes', you and the previous owner will need to complete form VAT68 and enclose it with this form.

About the business continued

Now go to question 19 - ignore questions 13 to 18.

About your VAT registration continued

	Voluntary registration			Exemption from registration
	Are you applying for voluntary registration because your turnover is below the registration threshold?		17	Do you want to apply for exemption from registration? Read the note for question 17.
	Important: read the note for question 13 before you answer.			You can apply for exemption from registration if most of your supplies are zero-rated.
	Yes No			Yes No
	If 'No', go to question 14.			If 'Yes', estimate the value of your zero-rated supplies
	If 'Yes', tick one of the boxes below.			over the next 12 months.
	My turnover is below the current registration threshold but I want to register now.			£ 00
	I intend to make taxable supplies			If you answered 'Yes' to any of questions 14 to 16, and
	in the future.			are not requesting exemption from registration, go to
	I am established, or have a fixed establishment,			question 18.
	in the UK and make, or intend to make, supplies only outside the UK.			
	-			Earlier registration
	What date do you wish to be registered from? DD MM YYYY		10	Application for parlies registration
			18	Application for earlier registration
	Go to question 19 - ignore questions 14 to 18.			Enter the month and year you want to be registered from. DD MM YYYY
]		
	Compulsory registration			
	Important: read the notes for questions 14 to16 before			Go to question 19.
	you answer. Enter dates as DD MM YYYY or MM YYYY			
				VAT repayment
	Are you registering because your taxable turnover has			
	gone over the registration threshold in any past		19	Do you expect the VAT on your purchases to regularly exceed the VAT on your taxable supplies?
	period of 12 months or less?			Read the note for question 19.
	Yes No			
	If 'Yes', enter the month and year when this occurred.			Yes No
				If 'Yes', say why.
15	Are you 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?			
	Ver Ne			
	Yes No			
	If 'Yes', enter the date you first expected this to happen.			
	Are you registering because you're a non established taxable person making or intending to make taxable			
	supplies in the UK?			
	Yes No			
	If 'Yes', at any time on or after 1 December 2012, what was the earliest date that the business either made or			
	had an intention to make taxable supplies in the next 30			
	days?			
				If you need more space, use a separate sheet of paper.

About your VAT registration continued

	Your turnover
20	Enter your estimate of your taxable supplies in the next 12 months
21	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
22	Do you expect to buy goods from other EU member states in the next 12 months? Read the note for question 22.
	Yes No
	If 'Yes', enter the total estimated value.
	£ 00
	Do you expect to sell goods to other EU member states in the next 12 months?
	Yes No
	If 'Yes', enter the total estimated value.
	£ 00 0
Арј	olicant details and declaration
	section must be completed by:
	e sole owner of the business, or a partner
	irector or the company secretary or an authorised natory of a corporate body
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- an officer or official applying on behalf of an unincorporated body, for example, secretary, 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 must be shown at question 23.

Applicant details
First name(s) followed by surname
Home address
Postcode

Applicant details and declaration continued

	Previous home address (if applicable)					
	Postcode					
	Home phone number					
	Date of birth DD MM YYYY					
	National Insurance number					
	If you're a non-UK national and don't have a National Insurance number, enter your tax identification number in your country of origin and the name of that country.					
24	I declare that the information given in this form and accompanying documents is true and complete Signature					
	Date DD MM YYYY					
	Capacity in which you signed this application (for example, proprietor, trustee, company secretary)					
	Please use the checklist on page 8 of the Notes to make sure you send everything we have asked for.					

Where to send your completed form

For all standard registration applications send to:

HMRC VAT Registration Service Crown House Birch Street Wolverhampton West Midlands WV1 4JX

For applications to register a VAT group or if you wish to keep the previous owner's VAT Registration Number send to:

HMRC VAT Registration Service Imperial House 77 Victoria Street Grimsby DN31 1DB