



HM Customs and Excise

# Value Added Tax

Application for registration

Please read VAT Notice 700/1: **Should I be registered for VAT?** before you begin to complete the application form as the explanatory notes will help you.  
If you have any problems completing the form please contact the National Advice Service on 0845 010 9000 or visit our website at [www.hmce.gov.uk](http://www.hmce.gov.uk).

You must answer all questions as directed.  
**Write clearly in black ink and use CAPITAL LETTERS**

# Part 1 About the business

## Name

**1** **Sole proprietors** - please give your full name.

**Partnerships** - please give your trading name, or if you do not have one please give the names of all partners. You must also complete and return form VAT 2 (available from the National Advice Service or our website).

**Corporate or unincorporated bodies** - please give the name of the company, club, association, etc.

**2** **Do you have a trading name?** (Please tick)

**Yes**     **No**

Please give the trading name of the business.

## Status

**3** **What is the structure/legal status of the business?** (Please tick)

**Sole proprietor**     **Partnership**  
(Please complete form VAT 2)

**Corporate body**  
(e.g. limited company)

Please give incorporation details: Certificate no.

Date of incorporation

Country of incorporation

**Unincorporated body** (e.g. club or association)

Please specify

## Business address

**4** **Please give the address of your principal place of business. This is where you carry out most of the day-to-day running of the business.**  
e.g. where you receive and deal with orders.

Postcode

Business phone

Fax number

Mobile phone

E-mail address

Internet address

## Business activities

**5** Please tell us about all your current and/or intended business activities.

(Continue on a separate sheet if necessary)


**6** Are you or any of the partners or directors in the business you are seeking to register through this application, involved in running any other businesses either as a sole proprietor, partner or director? (Please tick)

Yes  No

If **yes**, please give the names of these businesses and VAT registration numbers where appropriate.

(Continue on a separate sheet if necessary)


**7** Have you, or any of the partners or directors in the business you are seeking to register through this application, been involved in running any other businesses either as a sole proprietor, partner or director in the past two years? (Please tick)

Yes  No

If **yes**, please give the names of these businesses and VAT registration numbers where appropriate.

(Continue on a separate sheet if necessary)


**8** Is your business involved in any other activities registered with or authorised by Customs and Excise? (Please tick boxes as appropriate)

Excise duties

Imports/exports

Landfill tax

Air passenger duty

Insurance premium tax

Climate change levy

Aggregates levy  
(From 1/4/2002)

**9** Are you registering as the representative member of a VAT group? (Please tick)

Yes  No

If **yes**, you must provide the additional information set out on forms VAT 50 and VAT 51 (available from the National Advice Service tel: 0845 010 9000 or our website).

## Part 2 About the business accounts

### VAT returns

**10** Do you expect to receive regular repayments of VAT? (Please tick)

Yes  No

Do not answer **yes** if you believe that the majority of your VAT returns will show an overall payment of tax due to Customs and Excise.

### Computer accounts

11 Is your accounting system computerised?

(Please tick)

Yes  No

If **yes**, please give details of the software used in compiling your accounts.

Software

Version

### Bank details

12 Please give details of the bank or building society account that you use for the business.

Sort code

Account number

or Girobank account number

## Part 3 The taxable turnover and date of registration

### Start of business

For the purposes of VAT, all the goods or services you supply which are VAT-rated - even zero-rated goods or services - are called 'taxable supplies', whether you are registered for VAT or not. The purchases you make for your business are not your taxable supplies.

13 Have you made any taxable supplies yet?

(Please tick)

Yes  No

If **yes**, give the date of your first taxable supply.

If **no**, give the date you expect it to be.

Date of first taxable supply

### Business transfers

14 Have you taken over a VAT registered business from someone else as a going concern, or changed the legal entity that owns the business (for example from a sole proprietor to a limited company)? (Please tick)

Yes  No (If no proceed to question 18)

If **yes**, what date did the transfer of the business or change in legal entity take place?

15 Who was the previous owner?

16 What was their VAT number?

17 Do you want to keep this number? (Please tick)

Yes  No

If **yes**, you and the previous owner must also complete and return form VAT 68 (available from the National Advice Service tel: 0845 010 9000 or our website). If you do keep the VAT number, remember that you will become liable for the previous owner's VAT debts.

**Your taxable turnover and date of registration**

We need the following information to determine whether you need to be registered, or whether you are entitled to be registered. The total value of your taxable supplies (see 'Start of business' above) is called your taxable turnover. The question of whether you need to be registered for VAT will depend upon the level of your taxable turnover in any past period of 12 months or less, or on the anticipated level of your taxable turnover in any period then beginning of 30 days alone.

**18** Have your taxable supplies, in the past 12 months or less, gone over the registration limit and/or has there been a point in the past when taxable supplies in the previous 12 months or less exceeded the registration limit? (Please tick)  Yes  No

If yes, please give the date they exceeded.  
(The current limits are in Notice 700/1:  
**Should I be registered for VAT?**)

My taxable supplies exceeded the threshold on  
|\_|\_|\_|\_|\_|\_|\_|\_|

You will be registered from the first day of the second month following, e.g. If your taxable supplies exceeded the threshold in June you will be registered from 1st August.

**19** Do you expect the taxable supplies you will make in the next 30 days alone will exceed the registration limit and/or has there been a date in the past when there were grounds for believing that your taxable supplies would exceed the registration limit in the next 30 days alone? (Please tick)  Yes  No

My expectation arose on  
|\_|\_|\_|\_|\_|\_|\_|\_|

You will be registered from the date the expectation arose.

**20** Do you wish to be registered from a date earlier than the date on which you are obliged to be registered? (Please tick)  Yes  No (If no proceed to question 23)

**21** From what date would you like to be registered? |\_|\_|\_|\_|\_|\_|\_|\_| (Proceed to question 23)

**Voluntary registration**

**22** I am applying for voluntary registration because: (Please tick)

- My taxable turnover is below the current registration threshold.
- I am not currently making taxable supplies but intend to in the future.
- I am established or have a fixed establishment in the UK and make or intend to make supplies only outside the UK.

I would like to be registered from

|\_|\_|\_|\_|\_|\_|\_|

**Value of your supplies**

**23** Please estimate the value of taxable supplies you expect to make in the next 12 months.

£ |\_|\_|\_|\_|\_|\_|\_|\_|

**24 Do you expect to make any exempt supplies?**  Yes  No

(For more information about exempt supplies see Notice 700/1: **Should I be registered for VAT?**)  
(Please tick)

If **yes**, estimate the value of exempt supplies you expect to make in the next 12 months.

£

**25 EC Trade** (A list of EC Member States is in Notice 700/1: **Should I be registered for VAT?**)

Please tell us the value of goods you are likely to buy from other EC Member States or sell to other EC Member States in the next 12 months

Buy  £

Sell  £

**Exemption from registration**

**26 Do you want exemption from registration because your taxable supplies are wholly or mainly zero-rated?**  Yes  No

If **yes**, give the expected value of your zero-rated supplies in the next 12 months.

Zero-rated supplies  £

## Part 4 Your details and declaration

**Home address and National Insurance number**

**27 Please give your full home address and your National Insurance number**

- Sole proprietors - give your home address and National Insurance number below.
- Partnerships - give home address and National Insurance numbers of all partners on form VAT 2.
- Corporate bodies - give home address and National Insurance number of the director, company secretary or authorised signatory signing the application form. If you are signing as an authorised signatory include a letter of authorisation signed by a director or company secretary. This must include their home address and National Insurance number.
- Unincorporated bodies - give home address and National Insurance number of the person signing the application form.

**Home address**  
(If you have lived at this address for less than three years please provide details of your previous home address on a separate sheet)

Postcode

**National Insurance number**  
If you do not have a National Insurance number please give your Tax Identification number issued by your country of origin.

National Insurance number

Tax identification number

## Declaration

### 28 Please sign and date the declaration below

(Corporate bodies - a director, company secretary or authorised signatory must sign the form)

(Insert full name in BLOCK CAPITALS)

**I declare that the information given on this form and accompanying document is true and complete.**

Signature

Date

**Your position in the business** (Please tick one box)

**Proprietor**

**Partner**

**Director**

**Company Secretary**

**Trustee**

**Other** (Please give details)

## Checklist

- Have you signed the form?
- Partnership? **Remember to complete and enclose form VAT 2**
- VAT group? **Remember to complete and enclose forms VAT 50 and VAT 51**
- Corporate body? **Have you completed the incorporation details in question 3?**
- Applying on a voluntary basis because you are not trading yet? **Remember to enclose evidence of your intention to trade such as copies of contracts, details of purchases for your business etc.**
- Taking over a VAT registration number from a previous owner? **Remember to complete and enclose form VAT 68 if you wish to retain the VAT number**
- Involved in land or property-related supplies where you are electing to waive exemption from VAT (opting to tax)? **Have you enclosed details as per Notice 700/1: Should I be registered for VAT?**
- Have you notified the Inland Revenue of your business start up?

## What to do next?

When you have completed and signed this form please send it to the address given in Notice 700/1 **Should I be registered for VAT?** Provided you have given all the necessary information we will usually register and give you a VAT registration number within 15 working days of receiving your application form.

## Data Protection Act 1998

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime. Where the law permits we may also obtain information about you from third parties, or give information to them. This would be to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.