

You can apply online

Go to www.hmrc.gov.uk and follow the links for 'do it online'.

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.

- If you need help, look at the Notes or phone our National Advice Service on 0845 010 9000.

You may have to send us other forms and supporting information as well as this form; you will be told what is needed as you work through the form.

You can download any forms you need from www.hmrc.gov.uk or phone the National Advice Service.

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 do not 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

D	D	M	M	Y	Y	Y	Y
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Country of incorporation

If the business is an unincorporated body, enter the type (for example, club, association, trust, charity, etc.)

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 telephone number

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Business fax number

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Business mobile telephone number

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Business email address

Business website address

WWW.

About the business continued

6 Business activities

Read the note for Question 6.

If the business activities are land or property-related, you may need to complete and enclose form VAT1614.

Main activities

Other activities

If you need more space, use a separate sheet of paper.

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

Read the note for Question 7.

Yes No

If Yes, complete the boxes below.

Business 1: name

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Business 1: VAT number (if applicable)

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Tick if still trading

Business 2: name

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Business 2: VAT number (if applicable)

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Tick if still trading

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

About the business continued

8 UK bank or building society account

Read the note for Question 8.

Name of bank or building society

Account name

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Sort code

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Account number

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About your VAT registration

Taking over a going concern

- 9 Are you registering for VAT because you have
- taken over (or are about to take over) a business (or part of a business) as a going concern, *OR*
 - changed (or are about to change) the legal status of a VAT registered business?

Important: read the note for Question 9 before you answer.

Yes No

If Yes, enter the date the transfer or change took place or is intended to take place.

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This will be your effective date of registration.

If No, go to Question 13 – ignore Questions 10 to 12.

- 10 What is the previous owner's name?

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- 11 Enter the previous owner's VAT number (if applicable)

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- 12 Do you want to keep the previous owner's VAT number?

Important: read the note for Question 12 before you answer.

Yes No

If Yes, you and the previous owner will need to complete form VAT68 and enclose it with this form.

Now go to Question 18 – ignore Questions 13 to 17.

About your VAT registration continued

Voluntary registration

- 13 Are you applying for voluntary registration because your turnover is below the registration threshold?

Important: read the note for Question 13 before you answer.

Yes No

If No, go to Question 14.

If Yes, tick one of the boxes below.

My turnover is below the current registration threshold but I want to register now.

I intend to make taxable supplies 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.

What date do you wish to be registered from?

D	D	M	M	Y	Y	Y	Y
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Go to Question 18 – ignore Questions 14 to 17.

Compulsory registration

Important: read the notes for Questions 14 to 15 before you answer.

- 14 Are you registering because your taxable turnover has gone over the registration threshold in any past period of 12 months or less?

Yes No

If Yes, enter the month and year when this occurred.

M	M	Y	Y	Y	Y
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- 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?

Yes No

If Yes, enter the date you first expected this to happen.

D	D	M	M	Y	Y	Y	Y
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Exemption from registration

- 16 Do you want to apply for exemption from registration?

Read the note for Question 16.

You can apply for exemption from registration if most of your supplies are zero-rated.

Yes No

If Yes, estimate the value of your zero-rated supplies over the next 12 months.

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If you answered Yes to one or both of Questions 14 and 15, and are not requesting exemption from registration, go to Question 17.

Earlier registration

- 17 Application for earlier registration

Enter the month and year you want to be registered from.

D	D	M	M	Y	Y	Y	Y
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Go to Question 18.

VAT repayment

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

Read the note for Question 18.

Yes No

If Yes, say why.

If you need more space, use a separate sheet of paper.

