

**You can apply online**

Go to [www.hmrc.gov.uk](http://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 of paper.

- 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 will be told what is needed as you work through the form.

You can download any forms you need from [www.hmrc.gov.uk](http://www.hmrc.gov.uk) or phone our VAT Helpline.

**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 DD MM YYYY

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 phone number

Business fax number

Business mobile phone number

Business email address

Business website address

## About the business continued

### 6 Business activities

Read the note for Question 6.

If the business activities are land or property-related, you will need to provide further information in form VAT5L *VAT registration - land and property*.

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)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Tick if still trading

Business 2: name

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Business 2: VAT number (if applicable)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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

<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>
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Account number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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 No, go to Question 13 - ignore Questions 10 to 12.*

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

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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This will be your effective date of registration.

#### 10 What is the previous owner's name?

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

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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 19 - ignore Questions 13 to 18.*

# 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? DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Go to Question 19 - ignore Questions 14 to 18.

## Compulsory registration

**Important:** read the notes for Questions 14 to 16 before you answer. Enter dates as DD MM YYYY or MM YYYY

**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.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**16** Are you registering because you are 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?

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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## Exemption from registration

**17** Do you want to apply for exemption from registration?

Read the note for Question 17.

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.

£ , ,  .

If you answered Yes to any of Questions 14 to 16, and are not requesting exemption from registration, go to Question 18.

## Earlier registration

**18** Application for earlier registration

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

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Go to Question 19.

## VAT repayment

**19** Do you expect the VAT on your purchases to regularly exceed the VAT on your taxable supplies?

Read the note for Question 19.

Yes  No

If Yes, say why.


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.

£   ,    ,     .

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.

£   ,    ,     .

## Applicant details and declaration

This section must be completed by:

- the sole owner of the business, or a partner, or
- a director or the company secretary or an authorised signatory of a corporate body, or
- an officer or official applying on behalf of an unincorporated body, for example, secretary, trustee, or
- 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.

23 Applicant details

First name(s) followed by surname

Home address

Postcode

If you have lived at this address for less than three years, enter details of your previous address.

## 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 are a non-UK national and do not 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:

### Wolverhampton Registration Unit

Crown House  
Birch Street  
WOLVERHAMPTON  
WV1 4JX

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

### Grimsby Registration Unit

Imperial House  
77 Victoria Street  
GRIMSBY  
DN31 1DB