

### Use this form if you are:

- trustees, liquidators or administrative receivers of insolvent VAT registered traders under their control, or
- an administrator appointed by a floating charge or a director of the company. (Note, you must send a copy of the appointment letter with this claim.)

### And need to claim for:

- input tax on goods and services supplied before cancellation of registration
- relief from Value Added Tax (VAT) on certain services supplied after cancellation of registration.

## Details of insolvent trader

1 Full name of insolvent trader *Use capital letters*

  


2 Former VAT Registration Number

3 Effective date of deregistration *DD MM YYYY*

4 Date of insolvency *DD MM YYYY*

5 Was this part of a VAT group?

Yes  No

If Yes, attach group letter

## Insolvency type

6 Please tick one box to state your type of insolvency

Bankruptcy

Sequestration

Creditors/compulsory voluntary liquidation

Administrative receivership

Administration - Directors floating charge

If ticked, an appointment letter must be provided

## About the insolvency practitioner

7 Please provide full details of insolvency practitioner and company making the claim

Full name of insolvency practitioner

  


Insolvency practitioner's company

Insolvency practitioner's company address

  
  


Postcode

Insolvency practitioner's phone number

## Payment details

8 Please provide your account details so that HMRC can make payment electronically. It is quicker and safer to make payments electronically.

Names of account holders

  


Bank account number

Sort code

 -  - 

If you are unable to accept electronic payments and your claim is for less than £20,000, please tell us who to make the cheque payable to

Total amount of claim before offset

£  .

Please use the space below to tell us about any further relevant information to progress your claim


**For official use only**

Reference

Amount checked for processing

£       .

Payable Order to be issued for

£       .

Checking officer's name in full

Grade

Signature

Date *DD MM YYYY*

**Cleared for repayment**

Initials

Date *DD MM YYYY*

Received date stamp

Balance of claim constructively repaid as detailed below:

Against dividend

£       .

Against VAT833

£       .

Against VAT period *reference*

Against VAT period *amount*

£       .

Other *specify*

Other amount

£       .



## Declaration

Please complete and sign this declaration

**Full name of signatory** *Use capital letters*

  

I declare that:

- the claim on page 1 is for goods and services supplied to the claimant for the purpose of the registered business carried on before the effective date of deregistration *DD MM YYYY*

- no part of the VAT claimed on this form has been claimed previously
- the information given is true and complete
- I am entitled to the VAT claimed
- I understand that HM Revenue & Customs are treating me as the taxable person for the purpose of this claim under regulations 9 and 30 of the Value Added Tax Regulations 1995.

**Signature**

**Status** *For example trustee, liquidator, administrative receiver*

**Dated** *DD MM YYYY*

## Checklist

**If this is your first claim please enclose a copy of the VAT769 Notification of insolvency details**

**Enclosed** Yes  No

**Is this claim for more than £20,000?**

Yes  No

If Yes, tick this box to confirm you have included copies of invoices

## What to do next

When completed send the form together with any cheque and the attachments ticked above to the following address:

HM Revenue & Customs  
National Insolvency Unit  
Regian House, 5th Floor  
James Street  
LIVERPOOL  
L75 1AD

## What will happen when you get my completed claim form?

You can expect to receive payment within 30 working days from the date your completed claim is received by National Insolvency Unit, subject to the verification of your claim.

## Further information

Please read Notice 700/56 *Insolvency*. It is aimed at insolvency practitioners and official receivers who are dealing with the business activities of VAT registered traders. Go to [hmrc.gov.uk](http://hmrc.gov.uk) and enter *Notice 700/56* into the *Search* box.

For further advice about making a claim on this form, please phone the Insolvency Helpdesk on **0151 242 8953**.