

### 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

Business fax number

Business mobile telephone number

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.

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

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

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
---	---	---	---	---	---

- 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

## 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.*

£    .    0    0

*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

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.*

[illegible]

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

## About your VAT registration continued

### Your turnover

- 19 Enter your estimate of your taxable supplies in the next 12 months

£         .

- 20 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 ☐

- 21 Do you expect to buy goods from other EU member states in the next 12 months?

Read the note for Question 21.

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 22.

- 22 **Applicant details**

First name(s) followed by surname

  

## Applicant details and declaration continued

### Applicant details continued

Home address

  
  
  
  

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

Previous home address (if applicable)

  
  
  
  

Home telephone number

Date of birth

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.

  

- 23 **I declare that the information given in this form and accompanying documents is true and complete**

Please use the Checklist on page 6 of the Notes to make sure you send everything we have asked for.

Signature

Date

Capacity in which you signed this application  
(for example, proprietor, trustee, company secretary)