



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.

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

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).

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

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

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You will be registered from the first day of the second month following, eg. 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

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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?

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(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

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Value of your supplies

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

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