



You can apply online

To register for VAT go to www.gov.uk/vat-registration

How to fill in the 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, read the VAT1 Notes.

You may have to send us other forms and supporting information as well as this form. You'll be told what is needed as you work through the form. You can get copies of any forms you need from www.gov.uk or phone our VAT Helpline.

Declaration

By submitting this application to register for VAT, you are making a legal declaration that the information is correct and complete to the best of your knowledge and belief. A false declaration can result in prosecution.

Signature

Signature input box

Name of signatory

Name of signatory input boxes

Date DD MM YYYY

Date input boxes

Capacity in which you're signing this application (for example, proprietor, trustee, company secretary)

Capacity input boxes

If this form is being signed by an authorised signatory, or an authorised agent, provide your contact details below. This will help with the processing of the application should we have any enquiries. These details will only be used for this application and should you wish to have continued authorised agent relationship, please read the VAT1 Notes.

If you're the sole owner, partner or director of the business being registered, do not complete these details but make sure you complete question 25.

First line of address

First line of address input boxes

Street

Street input boxes

Town or city

Town or city input boxes

Postcode

Postcode input boxes

Country

Country input boxes

Contact telephone number

Contact telephone number input boxes

Contact email address

Contact email address input boxes

About the business continued

Limited partnership
Name of the limited partnership
Partnerships must also provide the full details and signatures of all partners on a form VAT2 or equivalent notification.
[Grid of 40 boxes for name]
[Grid of 40 boxes for name]
Company registration number (CRN)
[Grid of 10 boxes for CRN]
Self Assessment Unique Taxpayer Reference (SA UTR)
[Grid of 10 boxes for SA UTR]
Trading name, if applicable
[Grid of 40 boxes for trading name]
If you need more space, use a separate sheet of paper. Partnerships now go to question 4.

2 Corporate bodies (including limited liability partnerships)
Name of the company
[Grid of 40 boxes for company name]
[Grid of 40 boxes for company name]
Trading name, if applicable
[Grid of 40 boxes for trading name]
Enter details for the type of body registered in the UK from the Certificate of Incorporation
Certificate number
[Grid of 20 boxes for certificate number]
Date of incorporation DD MM YYYY
[Grid of 10 boxes for date of incorporation]
Country of incorporation
[Grid of 30 boxes for country of incorporation]
Unique Taxpayer Reference
(CT UTR for UK companies, SA UTR for limited liability partnerships, tax reference in your country if you are overseas)
[Grid of 10 boxes for UTR]

Charitable incorporated association
Charity
[Grid of 40 boxes for charity name]
[Grid of 40 boxes for charity name]
Trading name, if applicable
[Grid of 40 boxes for trading name]
Company registration number (CRN)
[Grid of 10 boxes for CRN]
HMRC charity reference number
[Grid of 10 boxes for HMRC reference number]

About the business continued

Trust

Name of trust

Grid of 32 input boxes for name of trust.

Trading name, if applicable

Grid of 26 input boxes for trading name.

Self Assessment Unique Taxpayer Reference (SA UTR)

Grid of 10 input boxes for SA UTR.

HMRC charity reference number

Grid of 11 input boxes for HMRC charity reference number.

Registered society

Name of registered society

Grid of 32 input boxes for name of registered society.

Trading name, if applicable

Grid of 26 input boxes for trading name.

Corporation Tax Unique Taxpayer Reference (CT UTR)

Grid of 10 input boxes for CT UTR.

Company registration number (CRN)

Grid of 11 input boxes for CRN.

Unincorporated association

Name of unincorporated association

Grid of 32 input boxes for name of unincorporated association.

Trading name, if applicable

Grid of 26 input boxes for trading name.

Corporation Tax Unique Taxpayer Reference (CT UTR)

Grid of 10 input boxes for CT UTR.

HMRC charity reference number

Grid of 11 input boxes for HMRC charity reference number.

Community Amateur Sports Club (CASC) number

Grid of 11 input boxes for CASC number.

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

Grid of 26 input boxes for unincorporated body type.

About the business continued

3 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 the combined VAT50-51 form

4 Business contact details

Please give the address where the business will operate from on a day-to-day basis. For most businesses this address should be in the United Kingdom (UK). As a general rule we cannot register the business at a PO box, care of (c/o) or an accountant's address. These are only acceptable in exceptional circumstances.

First line of address

Street

Town or city

Postcode

Country

Contact telephone number

Business fax number

Business mobile number

Business email address

Business website address

Contact preference

How should we contact the business about VAT?

We can send you an email notification when you have a new message about VAT.

Put an 'X' in one box

Email notifications

Letters

We may still need to send you letters if this is the only service available or if the law requires us to do so.

About your VAT registration

Reason for registration

Please read the notes before you complete this section. Look at each reason for registering and put an 'X' in the box that applies. You should select only one reason for registering.

Taking over a going concern

- 5 You're registering for VAT because you've either: Put an 'X' in the box
- taken over (or are about to take over) a business (or part of a business) as a going concern
 - changed (or are about to change) the legal status of a VAT registered business

Important - read the note for question 5 before you answer.

If you've selected this option, enter the date the transfer or change took place or is intended to take place.

This will be your effective date of registration.

DD MM YYYY

Name of previous owner

Previous owner's VAT number (if applicable)

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

Yes No

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

Now go to question 16 - ignore questions 6 to 16.

Voluntary registration

- 6 You're applying for voluntary registration because your turnover is below the registration threshold Put an 'X' in the box
-

Important - read the note for question 6 before you answer

If you've selected this option, put an 'X' in one of the boxes below.

I am already trading and my turnover is below the current registration threshold. However, I want to register now

I am not currently trading. However, I intend to trade and make taxable supplies in the future, and I want to register now

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

Go to question 16 - ignore questions 7 to 15.

About your VAT registration continued

Compulsory registration

Important - read the notes for questions 7 to 9 before you answer.

For more information on compulsory registration please refer to 'VAT Notice 700/1 Who should register for VAT'.

Put an 'X' in the box

- 7 **You're registering because your taxable turnover has gone over the registration threshold in any past period of 12 months or less**

If you've selected this option, enter the date when this occurred.

DD MM YYYY

- 8 **You're 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**

If you've selected this option, enter the date you first expected this to happen.

DD MM YYYY

- 9 **You're registering because you're a non-established taxable person making, or intending to make, taxable supplies in the UK**

If you've selected this option, what was the earliest date that the business either made, or had an intention to make, taxable supplies in the next 30 days?

DD MM YYYY

You've confirmed you are required to be VAT registered, would you like:

- 10 **Exception - your taxable turnover has gone over the VAT registration threshold, but you believe this will only be temporary and you also believe your turnover will fall below the VAT deregistration threshold within the following 12 months**

Read the notes for more information.

- 11 **Exemption - because your taxable supplies are mostly zero-rated**

Read the notes for more information.

Distance sales

- 12 **Your application to register is due to distance sales in the UK**

If you've selected this option, complete form VAT1A and attach it to this application.

Acquisitions

- 13 **Your application to register is due to acquisitions from EU countries**

If you've selected this option, complete form VAT1B and attach it to this application.

Agricultural Flat Rate Scheme

- 14 **Your application to register is for the Agricultural Flat Rate Scheme**

If you've selected this option, complete form VAT98 and attach it to this application.

About your VAT registration continued

Disposal of assets

15 Your application to register is due to the disposal of assets

If you've selected this option, complete form VAT1C and attach it to this application.

Earlier registration

Please make sure you've selected a reason for registration in questions 6 to 9 before asking for an earlier registration.

16 Do you want an earlier registration?

Yes No

If 'Yes', enter date you want to be registered from

DD MM YYYY

If 'No', go to question 23.

Your turnover

17 Enter your estimate of your taxable supplies in the next 12 months

£ .

Enter your estimated zero-rated supplies value in the next 12 months

£ .

Enter your farming turnover

£ .

18 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

19 Do you expect to receive goods in Northern Ireland from an EU member state in the next 12 months?

Read the note for question 19 before you answer.

Yes No

If 'Yes', enter the total estimated value

£ .

Do you expect to either sell goods located in Northern Ireland at the time of sale or sell goods from Northern Ireland to EU member states in the next 12 months?

Yes No

If 'Yes', enter the total estimated value

£ .

About your VAT registration continued

UK bank or building society account

23 UK bank or building society account

Please read the note for question 23. This must be an account held in the UK and the account name must match the business name.

Name of bank or building society

Business bank account name

Sort code

 - -

Account number

Bank Identifier Code (BIC)

Building society roll number

If you've not provided bank details, tell us why.

Put an 'X' in one box

- 1. Bank account is in the process of being set up
- 2. Waiting for bank details from the bank
- 3. The business has an overseas bank account
- 4. Waiting for a change of name at the bank
(for example, sole proprietor to limited company)

VAT Return periods

24 Which return period do you intend to use?

HMRC may not be able to accommodate your request and allocate the reporting period in line with your date of registration. Put an 'X' in one of the 6 options.

MA - Quarterly (last day of January, April, July and October)

MB - Quarterly (last day of February, May, August and November)

MC - Quarterly (last day of March, June, September and December)

MM - Monthly

AA - Annual accounting

If you've selected this option, complete form VAT600 and attach it to this application.

NSTP - Non-standard tax periods

If you've selected this option, provide details of the requested tax periods on a separate sheet of paper and attach to this application.

Applicant details

This section must be completed by:

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

If this form is being signed by an authorised signatory, or an authorised agent, the details of the person authorising you (the applicant for VAT registration) must be shown at question 25.

25 Applicant details
Role in the business (for example, owner, proprietor, partner, director, company director) <input type="text"/>
Title - enter MR, MRS, MISS, MS or other title <input type="text"/>
First names <input type="text"/>
Last name <input type="text"/>
Date of birth DD MM YYYY <input type="text"/>
National Insurance number <input type="text"/>
If you're 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 <input type="text"/> <input type="text"/>
Unique Taxpayer Reference (UTR) <input type="text"/>
Home address
First line of address <input type="text"/>
Street <input type="text"/>
Town or city <input type="text"/>
Postcode <input type="text"/>
Country <input type="text"/>

Applicant details continued

If you've lived at this address for less than 3 years, enter details of your previous address

Previous address

First line of address

Street

Town or city

Postcode

Country

Applicant contact details

Home telephone number

Mobile number

Contact fax number

Email address

Agent's details

Have you registered with HMRC as an agent

Yes No

If 'Yes', enter your Agent Reference Number (ARN).

If 'No', enter your National Insurance number and date of birth

National Insurance number

Date of birth DD MM YYYY

Where to send your completed form

Send your registration applications to:

BT VAT
HM Revenue and Customs
BX9 1WR

Next Steps

When we've received the paper application we can take up to 30 days to process it and approve a VAT registration.

If we need more information from you, we'll contact you within the next 30 days.

Alternatively, you can apply online. The service will guide you through the form, your application will be processed and a decision made within 20 days. If more information is needed we'll contact you.

Important information for keeping your VAT records and your responsibilities under VAT Law

Now that you've identified and are applying to be registered for VAT you may find it useful to check out our VAT information.

For general information about:

- VAT, go to www.gov.uk/topic/business-tax
- guidance on record-keeping, go to www.gov.uk/vat-record-keeping

By law, you must send your VAT returns to us online or by compatible accounting software and make any payments due to us electronically. To find out about completing and submitting returns, go to www.gov.uk/vat-returns

For more details about payments, go to www.gov.uk/pay-vat

If your agent will be completing and submitting VAT returns to us on your behalf, they'll have to create an agent services account before they do this. For more details, go to www.gov.uk/guidance/get-an-hmrc-agent-services-account

If you use a tax adviser, agent or someone else to do your accounts and this person is not the individual who is authorised to submit VAT returns for you, but you're happy for them to speak to us on your behalf on VAT matters, you must authorise them to do so.

For more details about this, go to www.gov.uk/appoint-tax-agent