



VAT 1

Value Added Tax (VAT) Application for registration



As a service to our clients we have provided you with some of the forms you will require for your business activity. Please note that this form is produced by HM Revenue & Customs and is public sector information licensed under the Open Government Licence v3.0. If you would like any assistance, please contact your **Local AIMS Accountant**.

 [FIND YOUR LOCAL ACCOUNTANT](#)

 [CALL US ON 020 7616 6629](#)

 [EMAIL US](#)

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 of paper.

- If you need help, look at the VAT1 (Notes) or phone our VAT Helpline 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 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)

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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 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

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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)

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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.

