





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**.

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# Value Added Tax (VAT) Application for registration

#### 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**

:	Status of the business  Sole proprietors: please enter your full name - first name(s) followed by surname		If the business is an unincorporated body, enter the type (for example, club, association, trust, charity, etc.)
I	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.	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
(	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.		of the day to day running of the business is carried out.
2	If the business has a trading name, enter it here		Postcode  Contact phone number
			Business fax number
1	If the business is a corporate body registered in the UK, enter the following details from the Certificate of Incorporation Certificate number		Business mobile phone number  Business email address
	Date of incorporation <i>DD MM YYYY</i> Country of incorporation		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 <i>VAT registration - land and property.</i>
	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.
	Nead the Hote for Question 7.
	Yes No No
	If Yes, complete the boxes below.
	Business 1: name
	Business 1: VAT number (if applicable)
	Tick if still trading
	Business 2: name
	Business 2: VAT number (if applicable)
	Tial, if saill and disc
	Tick if still trading  If you need to show details of more than two businesses,
	use a separate sheet of paper.

	UK bank or building society account
	Read the note for Question 8.
	Name of bank or building society
	value of balls of ballaning society
	Account name
l	
	Sort code
1	Account number
ŀ	
)	ut your VAT registration
	Taking over a going concern
	Taking over a going concern  Are you registering for VAT because you have:
	Taking over a going concern  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,
-	Taking over a going concern  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
	Taking over a going concern  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
	Taking over a going concern  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 a VAT registered business?
	Taking over a going concern  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 a VAT registered business?  Important: read the note for Question 9 before
	Taking over a going concern  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 a VAT registered business?  Important: read the note for Question 9 before you answer.
	Taking over a going concern  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 a VAT registered business?  Important: read the note for Question 9 before you answer.  Yes  No
	Taking over a going concern  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 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.

11 Enter the previous owner's VAT number (if applicable)

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

Important: read the note for Question 12 before

If Yes, you and the previous owner will need to complete

Now go to Question 19 - ignore Questions 13 to 18.

you answer.

No

form VAT68 and enclose it with this form.

Yes

## About your VAT registration continued

	Voluntary registration			Exemption from 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		17	Do you want to apply for exemption from registration?  Read the note for Question 17.  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.  £
	only outside the UK.  What date do you wish to be registered from? <i>DD MM YYYY</i>			Earlier registration
	Go to Question 19 - ignore Questions 14 to 18.			Application for earlier registration  Enter the month and year you want to be registered from. DD MM YYYY
	Compulsory registration  Important: read the notes for Questions 14 to 16 before you answer. Enter dates as DD MM YYYY or MM YYYY			Go to Question 19.
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.	-	19	VAT repayment  Do you expect the VAT on your purchases to regularly exceed the VAT on your taxable supplies?  Read the note for Question 19.  Yes No If Yes, say why.
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.			
16	Are you registering because you are a non established taxable person making or intending to make taxable supplies in the UK?  Yes No  If Yes, at any time on or after 1 December 2012, what was the earliest date that the business either made or had an intention to make taxable supplies in the next 30 days?			
				If you need more space, use a separate sheet of paper.

## **About your VAT registration continued**

	Your turnover
20	Enter your estimate of your taxable supplies in the next 12 months  £
21	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
22	Do you expect to buy goods from other EU member states in the next 12 months?  Read the note for Question 22.  Yes No  If Yes, enter the total estimated value.  £ 0 0
	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 23.

23	Applicant details
	First name(s) followed by surname
	Home address
	Postcode
	If you have lived at this address for less than three years, enter details of your previous address.

## Applicant details and declaration continued

	Postcode				
	Home phone number				
	Date of birth <i>DD MM YYYY</i>				
	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.				
24	I declare that the information given in this form and				
	accompanying documents is true and complete Signature				
	Date DD MM YYYY				
	Date DD IVIIVI TTTT				
	Date DD WWW 1777				
	Capacity in which you signed this application (for example, proprietor, trustee, company secretary)				

## Where to send your completed form

For all standard registration applications send to:

#### **Wolverhampton Registration Unit**

Deansgate

62 - 70 Tettenhall Road

WOLVERHAMPTON

WV1 4TZ

For applications to register a VAT group or if you wish to keep the previous owner's VAT Registration Number send to:

#### **Grimsby Registration Unit**

Imperial House 77 Victoria Street GRIMSBY DN31 1DB

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