



You can apply online

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

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 0300 200 3700.

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 download any forms you need from www.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

Input field for sole proprietors name

Partnerships: please enter your trading name. Or, if you don't have one, enter the full names of all the partners. Partnerships must also complete form VAT2 and enclose it with this form.

Input field for partnerships trading name

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.

Input field for corporate/unincorporated bodies name

2 If the business has a trading name, enter it here

Input field for trading name

3 If the business is a corporate body registered in the UK, enter the following details from the Certificate of Incorporation

Certificate number

Input field for certificate number

Date of incorporation DD MM YYYY

Input fields for date of incorporation

Country of incorporation

Input field for country of incorporation

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

Input field for unincorporated body type

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 checkboxes

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.

Input field for business address

Postcode

Contact phone number

Input field for contact phone number

Business fax number

Input field for business fax number

Business mobile phone number

Input field for business mobile phone number

Business email address

Input field for business email address

Business website address

Input field for 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'll 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 2 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)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Tick if still trading

Business 2: name

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Business 2: VAT number (if applicable)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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

<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>
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Account number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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About your VAT registration

Taking over a going concern

9 Are you registering for VAT because you've:

- **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

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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.

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? DD MM YYYY

Go to question 19 - ignore questions 14 to 18.

Compulsory registration

Important: read the notes for questions 14 to 16 before you answer. Enter dates as DD MM YYYY or MM YYYY

- 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.

- 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're 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?

Exemption from registration

- 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.

£ .

If you answered 'Yes' to any of questions 14 to 16, and are not requesting exemption from registration, go to question 18.

Earlier registration

- 18 Application for earlier registration**

Enter the month and year you want to be registered from. DD MM YYYY

Go to question 19.

VAT repayment

- 19 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.

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

