



Please use this form if you have ceased to practise and wish to defer payment of the VAT due on outstanding professional fees.

For more information please read Notice 700/44, 'barristers and advocates'. Go to www.gov.uk and search for 'Notice 700/44'.

On the back of this form there is a table where you can list the outstanding items. If there is not enough room you can attach a separate sheet of paper.

Your details

Your name

Title

First names

Surname

VAT Registration Number

This is the number on your VAT invoices for fees

Your role

Barrister

Advocate

Date you ceased to practise DD MM YYYY

Have you attached a separate schedule to show all fees with this form?

No Yes

Your application to defer payment

To the Commissioners of HM Revenue and Customs

Under the provision of Regulation 92 of the Value Added Tax Regulations 1995, I would like to defer payment of the VAT shown on the schedule overleaf (and any additional sheets).

I will pay the VAT amount that becomes due when I receive payment of the fees or when I receive tax invoices for them (whichever occurs earlier).

A statement is given overleaf/on the attached schedule of all fees which were outstanding on DD MM YYYY

This is the day I ceased to practise as a barrister/advocate, and for which I have not issued a tax invoice.

I understand that the approval for this deferment may be withdrawn if the arrangements explained in Notice 700/44, 'barristers and advocates' are not followed.

Please send all future correspondence relating to this matter to the address below

I will tell you straightaway if there is a change of address.

Declaration

I declare that the details I have given on this form are true and complete.

Signature

Date DD MM YYYY

Schedule of outstanding items

Please note: barristers and advocates who are partly exempt for VAT purposes should read paragraph 6.1 of Notice 700/44, 'barristers and advocates'.

Item	Name of the matter and name of professional client	Date of first fee note	Fee (excluding VAT) actual or estimated £	Insert E against estimated items
(1)	(2)	(3)	(4)	(5)
Total of outstanding items			£	
Rate of VAT at time of ceasing to practise				%
Estimate of VAT liability to be deferred			£	

Please send the completed form to:

HM Revenue and Customs
GABS Team
DMB 612
BX5 5AB

What happens when we have received your completed application

We will send you a certified copy of the completed form VAT811 when we approve deferment.

How we use your information

HM Revenue and Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue and Customs unless the law permits us to do so. For more information go to www.gov.uk/hmrc/information-charter