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

Name of signatory

Date DD MM YYYY

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

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

Street

Town or city

Postcode

Country

Contact telephone number

Contact email address
About the business

Not a UK business or non-established business in the UK

Please read the notes for the definition of a non-established business before confirming the status of the applicant. Put an ‘X’ in one of the boxes.

UK [ ] Not UK or non-established [ ]

If you’re not a UK business or are a non-established business in the UK and have no UK reference numbers, when completing this form, please complete the registration numbers and tax references sections with those from the country of origin.

Country where you are based and operate your business from (for example, Germany)

1 Enter the type of business

Complete only one section relevant to your type of business on pages 2 to 4. If you’re not sure what type of business you are, read the notes for questions 1 and 2.

Sole trader

Title – enter MR, MRS, MISS, MS or other title

First names

Last name

Date of birth DD MM YYYY

So that we can identify you, please provide a reference with your application.

National Insurance number

Unique Taxpayer Reference (UTR)

Trading name, if applicable

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

General partnership

Name of the general partnership

Partnerships must also complete form VAT2 and enclose it with this form.

Self Assessment Unique Taxpayer Reference (SA UTR)

Trading name, if applicable

If you need more space, use a separate sheet of paper. Partnerships now go to question 4.
About the business continued

Limited partnership
Name of the limited partnership
Partnerships must also complete form VAT2 and enclose it with this form.

Company registration number (CRN)

Self Assessment Unique Taxpayer Reference (SA UTR)

Trading name, if applicable

If you need more space, use a separate sheet of paper. Partnerships now go to question 4.

Corporate bodies (including limited liability partnerships)
Enter the name of the company

Trading name, if applicable

Enter details for the type of body registered in the UK from the Certificate of Incorporation
Certificate number

Date of incorporation  DD MM YYYY

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)

Charitable Incorporated Association
Charity

Trading name, if applicable

Company registration number (CRN)

HMRC charity reference number
### Unincorporated Association

**Name of Unincorporated Association**

**Trading name, if applicable**

**Corporation Tax Unique Taxpayer Reference (CT UTR)**

**HMRC charity reference number**

**Community Amateur Sports Club (CASC) number**

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

### Trust

**Name of trust**

**Trading name, if applicable**

**Self Assessment Unique Taxpayer Reference (SA UTR)**

**HMRC charity reference number**

### Registered society

**Name of registered society**

**Trading name, if applicable**

**Corporation Tax Unique Taxpayer Reference (CT UTR)**

**Company registration number (CRN)**

### About the business continued
### 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 forms VAT50 and VAT51

4. **Business contact details**
   
   Business address, that is, the principal place where most of the day to day running of the business is carried out.
   
   **First line of address**

   - Street
   - Town or city
   - Postcode
   - Country
   
   **Contact telephone number**

   - Business fax number
   - Business mobile phone 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 are registering for VAT because you’ve either:

• 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 are applying for voluntary registration because your turnover is below the registration threshold

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 16.
Compulsory registration

Important – read the notes for questions 7 to 9 before you answer. Put an ‘X’ in the box

7 You are 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 are 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 are 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 have 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 have 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

Your turnover

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

£ 0 0

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

£ 0 0

Enter your farming turnover

£ 0 0

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

£ 0 0

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

£ 0 0
### About your VAT registration continued

#### Business activities

Read the note for question 20.

**Enter the main activities (include other activities)**

- 
- 

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

#### Land and Property

Please provide more details by completing form VAT5L.

#### Selling of goods

**Do you use a fulfilment warehouse to dispatch your goods from the UK?**

- Yes
- No

**Fulfilment House Due Diligence Scheme (FHDDS) warehouse number**

- 
- 

**Name of warehouse**

- 
- 

**If you do not use a fulfilment warehouse, where are you storing your goods for dispatch?**

**Building name and/or number**

- 
- 

**Street**

- 
- 

**Town or city**

- 
- 

**Postcode**

- 
- 

**Do you solely intend to send goods direct to customers from overseas?**

- Yes
- No

**Do you intend to send goods direct to customers from within the EU?**

- Yes
- No

#### Labour providers

**Do you supply workers to provide a service to another business?**

- Yes
- No

If ‘No’, go question 21.

If ‘Yes’, how many workers do you supply?

- 
- 

**Are you an intermediary arranging the supply of workers?**

- Yes
- No
### About your VAT registration continued

**21** 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 trader, partner or director?

- Yes [ ]
- No [ ]

If Yes, complete the boxes below

<table>
<thead>
<tr>
<th>Business name</th>
<th>Tax reference number or UTR</th>
<th>Put an ‘X’ if still trading</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If you need to show details of more than 2 businesses, use a separate sheet of paper.

**22** VAT repayment

Do you expect the VAT on your purchases to regularly exceed the VAT on your taxable supplies?

- Yes [ ]
- No [ ]

If ‘Yes’, explain why.
### About your VAT registration continued

**UK bank or building society account**

23  **UK bank or building society account**

Read the note for question 23.

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, enter the reason why below.

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 5 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.
**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, 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.

<table>
<thead>
<tr>
<th>25</th>
<th>Applicant details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Role in the business (for example, owner, proprietor, partner, director, company director)</td>
<td></td>
</tr>
<tr>
<td>Title – enter MR, MRS, MISS, MS or other title</td>
<td></td>
</tr>
<tr>
<td>First names</td>
<td></td>
</tr>
<tr>
<td>Last name</td>
<td></td>
</tr>
<tr>
<td>Date of birth  DD MM YYYY</td>
<td></td>
</tr>
<tr>
<td>National Insurance number</td>
<td></td>
</tr>
<tr>
<td>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</td>
<td></td>
</tr>
<tr>
<td>Unique Taxpayer Reference (UTR)</td>
<td></td>
</tr>
<tr>
<td>Home address</td>
<td></td>
</tr>
<tr>
<td>First line of address</td>
<td></td>
</tr>
<tr>
<td>Street</td>
<td></td>
</tr>
<tr>
<td>Town or city</td>
<td></td>
</tr>
<tr>
<td>Postcode</td>
<td></td>
</tr>
<tr>
<td>Country</td>
<td></td>
</tr>
</tbody>
</table>
## Applicant details continued

If you have 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 phone number**
- **Mobile phone number**
- **Contact fax number**
- **Email address**
Where to send your completed form

Send your registration applications to:

BT VAT
HM Revenue and Customs
BX9 1WR

Next Steps
When we have 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 will 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/vat
- 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 will 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