



Each of the following notes has the same number as the corresponding box on the application form.

Please use black ink and capital letters.

1. Give your full name

If you are:	State
A sole proprietor	Your own name
A partnership, limited partnership or limited liability partnership	The name of the firm. If there is no firm name then the names of the partners
A corporate body	The name of the company
An unincorporated body	The name of your club, association etc.

2. Give your trading name

Write your trading name if it is different to the name given in box 1. Otherwise leave the box blank.

3. Give the address of your principal place of business

Your principal place of business is the place where you receive and deal with your orders and carry on and manage the day-to-day business.

Note: You must not use a PO Box, accommodation or 'Care Of' address as these will not be accepted. If you are a Non-Established Taxable Person you should enter your agent or Tax Representative's address unless registering with our Aberdeen office.

Remember to give the postcode and phone number where we can contact you. Also give your fax number, if you have one.

4. Describe your main business activity

Give a full description of what your business is about or, if your activities are non-business, give details of your circumstances. For example, the type of goods and services you provide and whether your supplies are retail or wholesale. Also, describe the type of goods you acquire or have acquired from EU member countries into Northern Ireland. Continue on a separate sheet of paper if necessary and attach this to your application form.

If your business has more than one business activity, specify any significant subsidiary activities.

5. Who owns the business?

Tick one box only. This should be the status of the person named in box 1. If the business is a corporate body, remember to give the number and the date shown on your Certificate of Incorporation.

6. Give your bank details

This must be a UK bank account, in the name of the business you are registering. Any repayments from us will be paid into this account.

Note: some accounts cannot make or receive payments in this way so check with your bank or building society if unsure.

7. Do you use a computer for accounting?

Tick 'Yes' if you keep your records on computer and enclose a letter with your completed application, giving details of the software and version of the package you use. If someone else owns the computer (for example a computer bureau) enclose those details with your application.

8. Have you made any acquisitions yet?

Tick 'Yes' if you have started to acquire goods into Northern Ireland from VAT registered suppliers in EU Member States and give the date you made your first acquisition (these arrangements do not apply to services).

Tick 'No' if you have not yet started making acquisitions and give the date when you expect to start. You will also need to send us written proof to show that you are going to make acquisitions by the date given in box 12.

The following countries are members of the European Union:

Austria	Estonia	Hungary	Luxembourg	Slovenia
Belgium	Finland	Ireland	Malta	Slovakia
Cyprus*	France	Italy	Netherlands	Spain
Czech	Germany	Latvia	Poland	Sweden
Denmark	Greece	Lithuania	Portugal	

*The European Commission has advised that, as the situation stands at present, the application of the 6th Directive shall be suspended in those areas of Cyprus in which the Government of the Republic of Cyprus does not exercise effective control. Transactions with those areas will continue from 1 May 2004 to be treated as non-EU transactions.

9. Has the value of your acquisitions exceeded the registration threshold at any time in the calendar year?

Tick 'Yes' if you have already gone over the acquisition threshold and give the date you went over the threshold. In the following box provide the value of your acquisitions from 1 January.

Tick 'No' if you have not gone over the threshold and give the value of your acquisitions from 1 January.

10. Do you expect the acquisitions you will make in the next 30-day period alone will exceed the registration threshold?

Tick 'Yes' if the value of the acquisitions you will make in the next 30-day period alone is expected to go over the threshold.

Tick 'No' if you are not likely to go over the threshold and go to question 12.

11. From what date must you be registered for VAT?

If you have already gone over the threshold during the calendar year commencing 1 January you must register for VAT. Your registration date will be the first day of the second month after you exceeded the threshold.

If you think that the acquisitions you will make in the next 30-day period alone will go over the threshold you must register for VAT on the date you think you will go over the threshold.

If you want to be registered from an earlier date fill in the second part of question 11.

Important: If you apply for an earlier registration date, and we agree it, this is the date your registration will take effect. You will not be able to change your mind afterwards, so make sure that, if you request an earlier date in Box 11, this is the date from which you wish to be registered. Remember you will be liable to account for any tax from this date.

12. I do not need to be registered, but I want to be registered

You can apply for registration if you are already making acquisitions below the registration threshold or if you are not yet making acquisitions but you are going to in the future. Give the date, from which you want to be registered.

Important: The date you put in Box 12, once agreed by us, is the date from which your registration will take effect. You must account for output tax on all your acquisitions from that date. Once a date is agreed, you cannot change your mind and ask us to alter your voluntary registration to a different date. Make sure, therefore, that the date you put in Box 12 is the date from which you wish to be registered.

13. Do you make taxable supplies in the UK?

If you make taxable supplies in the UK as well as acquiring goods into Northern Ireland from EU countries you must complete form VAT 1 and not this form.

Tick 'No' if you do not make taxable supplies in the UK.

14. Do you want exemption from registration because all your acquisitions are zero-rated?

You can apply for exemption from registration if all of the goods you acquire would be zero-rated had they been taxable supplies made by a taxable person in the UK.

Tick 'Yes' if you want to apply for exemption from VAT registration. Also, give the value of the zero-rated acquisitions you expect to make in the next 12 months.

Tick 'No' if you do not want exemption from VAT registration.

15. Declaration

Only the person specified below should sign the declaration and tick the appropriate box:

For sole proprietors	The sole proprietor, for example, the owner
For partnerships	One of the partners. Remember, the signature of all the partners should also be given on a form VAT 2, which should be completed and sent together with the application. If a partner is a corporate body then we require the name and signature of a 'natural person' who has effective control.
For corporate bodies	A director or company secretary. A partner for limited liability partnerships. If the director, company secretary or partner is itself a corporate body then we require the name and signature of a 'natural person' who has effective control.
For unincorporated bodies	An authorised official for example: <ul style="list-style-type: none"> • for members clubs: a secretary or chairman, • for trusts: a trustee or beneficiary • for professional associations: a president or secretary etc.

Send the completed application form to:

BT VAT
HM Revenue and Customs
BX9 1WR
Phone 0300 200 3700

For more information about our complaints procedure, go to www.gov.uk/complain-about-hmrc