

# Application for VAT registration Distance selling from EU into Northern Ireland

### When to use this form

Use this form to register for UK VAT if you sell goods into Northern Ireland from a European Union member state to non-taxable persons. This is known as 'distance selling'. For more information about distance selling, read section 6 of VAT Notice 700/1, 'should I be registered for VAT?'. Go to www.gov.uk/government/publications/vat-notice-7001-should-i-be-registered-for-vat

#### 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, 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 will be told what we need as you work through the form. You can get any forms you need at www.gov.uk or phone our VAT Helpline.

# About the person or organisation making distance sales in Northern Ireland

	at the person of organisation man	3	
1	Status of the business Use capital letters	4	Business address Use capital letters
	Sole proprietors: please enter your full name - first name(s) followed by surname		Enter 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 your day-to-day business. You must not use a PO Box, accommodation or 'Care of' address as we will
	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, 'Partnership details' and enclose it with this form.		not accept these.
			Postcode
		5	Business contact details Contact phone number
	If you need more space, use a separate sheet of paper.  Corporate or unincorporated bodies: please enter the		Contact phone number
	name of the company, club, association, trust, charity		Mobile phone number
2	If the business has a trading name, enter it here		Fax number
	ii the business has a trading hame, enter it here		
			Email address
			Website address
3	If the business is a corporate body, enter the following		www.
	details from the Certificate of Incorporation		
	Certificate number		
	Date of incorporation DD MM YYYY		
	Country of incorporation		

## About the tax representative or agent

definition of the tax representative or agent to act for you? Tick one box  Yes No If Yes' fill in the boxes below.  If the tax representative you are appointing is an individual, enter their first names in full and their surname.  If the tax representative you are appointing is a partnership, then give the full name of the firm or, if there is no firm name, the names of the partners.  If the tax representative you are appointing is a company, give the company name.  You will also need to complete form VAT1TR, 'Appointment of Tax Representative'.  If you are appointing an agent to act for you, enter the agent's name in this box. Remember that we will need a letter of authorisation signed by you giving details of the person you have appointed. For an example of suggested wording, read paragraph 11.5 of VAT Notice 700/1, 'should I be registered for VAT?'.  Please enter the tax representative or tax agent's name, address and contact phone number below.  Name Use capital letters  Address Use capital letters  Address Use capital letters  About the business  7 Your main business activity  Give a full description of the type of goods you supply, or intend to supply, to Northern Ireland customers and whether your supplies are wholesale or retail.		
If 'Yes' fill in the boxes below.  If the tax representative you are appointing is an individual, enter their first names in full and their surname.  If the tax representative you are appointing is a partnership, then give the full name of the firm or, if there is no firm name, the names of the partners.  If the tax representative you are appointing is a company, give the company name.  You will also need to complete form VAT1TR, 'Appointment of Tax Representative'.  If you are appointing an agent to act for you, enter the agent's name in this box. Remember that we will need a letter of authorisation signed by you giving details of the person you have appointed. For an example of suggested wording, read paragraph 11.5 of VAT Notice 700/1, 'should I be registered for VAT?'.  Please enter the tax representative or tax agent's name, address and contact phone number below.  Name Use capital letters  Address Use capital letters  Address Use capital letters  Your main business activity  Give a full description of the type of goods you supply, or intend to supply, to Northern Ireland customers and	6	Have you appointed a UK tax representative or agent
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## **Account details**

If you do not have a UK bank account, please explain why on a separate sheet of paper. Having a UK bank account will speed up the VAT registration process and repayment of any VAT due to you.

The account must be in the name of the business you are registering or your tax representative (not agent). We'll pay any repayments into this account. If you give us details of your tax representative's account then we'll make any repayments directly into that bank account.

Please note that some accounts cannot make or receive payments in this way, so check with your bank or building society if you're unsure.

8	If you or your tax representative have UK bank details, enter them here
	Account name
	Bank or building society account number
	Sort code

## **Computer accounting**

You should include spreadsheets under this category by showing the proprietary name in the software field. If you do not currently use a computer, but do so sometime in the future, you should tell us these details in writing at that time.

9	Do you use a computer for accounting?
	No Yes
	Tick 'Yes' if you keep your records on a computer and give details of the software and version of the package you use.

## About your distance sales

If you're required to register for UK VAT because the value of your distance sales to Northern Ireland has exceeded the distance-selling threshold during a calendar year, then the date you enter in box 10 is the one on which your sales exceeded the threshold. We'll register you for VAT in the UK from this date.

If you've chosen to make the place of supply Northern Ireland, then you are required to register from the date of your first supply following the option. This is the date you enter in box 12b below.

10 Has the value of your distance sales to customers in Northern Ireland exceeded the UK distance selling threshold at any time during any calendar year beginning 1 January? No Yes If 'No', go to box 11 If 'Yes', enter the date you exceeded the threshold DD MM YYYY 11 Have you exercised the option, or do you intend to exercise the option, to make the place of supply Northern Ireland? No Yes If 'No', go to box 13 If 'Yes', enter the European Union (EU) country where you exercised the option, or intend to exercise the option Date you exercised the option, if applicable DD MM YYYY Date you made, or intend to make, your first supply in Northern Ireland following this option DD MM YYYY

If you make distance sales of excise goods into Northern Ireland you are required to register from the date of your first supply. This is the date you enter in box 13.

If you want to be registered from an earlier date complete boxes 10 to 13 as appropriate, enter the earlier date in box 14 and then go to box 15.

#### 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, this is the date from which you wish to be registered. You will be liable to account for any tax from this date.

13	Do you intend to make distance sales of goods liable
	to Excise Duty to Northern Ireland?  No Yes
	If 'No', go to box 14
	If 'Yes', enter the estimated date of your first excise supply in Northern Ireland
	DD MM YYYY
14	Earlier date you would like to be registered for UK VA
	DD MM YYYY
15	Estimated value of distance sales you expect to make to Northern Ireland in the next 12 months
	Give the anticipated annual value of goods you expect
	to supply to Northern Ireland under the distance
	selling arrangements.
	£ .

# **Applicant details and declaration**

This section must be completed by either:

- 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 must be shown at question 16.

16 Applicant details	5	Declaration
Name - first nam	e followed by surname	I declare that the information I have given any accompanying documents, is correct ar best of my knowledge and belief.
		Name Use capital letters
Home address		
		Signature
Postcode		
	at this address for less than 3 years, our previous address	Status – tick one box
		Proprietor
		Partner
		Director
Postcode		Company secretary
Home phone nur	mber	Authorised official
Date of birth DD	MM YYYY	Appointed UK tax representative or tax age
		Trustee
National Insuran	ce number	
If you are a non-	UK national and do not have a National	
_	er, enter your tax identification number in	
your country of o	origin and the name of that country	

Declaration	
I declare that the information I have given in this any accompanying documents, is correct and cor best of my knowledge and belief.	
Name Use capital letters	
Signature	
Status – tick one box	
Proprietor	
Partner	
Director	
Director	
Company secretary	
Authorised official	
Appointed UK tax representative or tax agent	
Trustee	

## Where to send your completed form(s)

Please send the completed form(s) to:

BT VAT HM Revenue and Customs BX9 1WR

#### **About HM Revenue and Customs**

#### Your rights and obligations

The HMRC Charter' explains what you can expect from us and what we expect from you. For more information go to www.gov.uk/government/publications/hmrc-charter

#### How we use your information

HMRC is a Data Controller under the Data Protection Act 2018. HMRC holds information for the purposes specified in its 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.

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

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

HMRC may check information it receives about you with what is already in its 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. HMRC will not give information to anyone outside the organisation unless the law permits it to do so. For more information read the guidance on data protection.