



Please read the notes below before completing this authority. You can use this form to authorise an employee, adviser or other person (who may be an individual, partnership or corporate body) to act on your behalf in making one or more applications related to VAT group treatment. Applications will be to register a new VAT group and/or to make changes to an existing VAT group and should be made using the combined VAT50/51 form. If you are submitting an application to register a new VAT group please make sure you also complete form VAT1 or an online application for VAT registration.

You may use this form to:

- authorise an agent to complete a single application
- provide an agent with ongoing authority to make changes to the VAT group

If you provide an agent with ongoing authority to make changes to a VAT group, this agent will be authorised until you tell us that the details have changed.

This form can authorise an agent to apply to form or amend a VAT group. A completed form must be signed by:

- the person controlling the VAT group, provided the group is controlled by an individual person rather than a company
- 2 authorised signatories from one of the group members or prospective group members or the company controlling the group. An authorised signatory is a director or company secretary

VAT group details

Please enter the name of the current or prospective VAT group representative member

Text input field for VAT group representative member name

Please provide the VAT Registration Number

Please note this information is only required if the group is already registered

Grid of input boxes for VAT Registration Number

Type of authorisation

Subject to appropriate checks, HMRC will accept any forms submitted with this form as submitted by an authorised person.

Tick this box if the agent is authorised to submit a single application related to VAT group treatment to HMRC.

Checkbox for single application

Tick this box if the agent will have ongoing authority to:

- make an application to register a new VAT group and/or
- vary the membership of the VAT group

Checkbox for ongoing authority

Nominated agent details

Please indicate who is being authorised to act on behalf of the VAT group and provide details

Enter X in one box

An adviser or other person

Checkbox for adviser or other person

An employee or official of one of the companies

Checkbox for employee or official

If an employee of your company is being authorised, or if you are authorising another individual, please provide the full name of that person

Name

Text input field for Name

Business name

If you are authorising a partnership or company

Text input field for Business name

Address

Text input fields for Address and Postcode

Daytime phone number

Text input field for Daytime phone number

## Authoriser details

Please enter details of the person authorising the agent to make applications on behalf of the group

Name

Status for example, director, company secretary

Address

  
  

Postcode

Daytime phone number

Enter your VAT Registration Number and subsidiary reference if applicable

Company registration number if applicable

Limited companies only, refer to your Certificate of Incorporation for this information

Signature

Date DD MM YYYY

## Authoriser details

Please enter details of the person authorising the agent to make applications on behalf of the group

Name

Status for example, director, company secretary

Address

  
  

Postcode

Daytime phone number

Enter your VAT Registration Number and subsidiary reference if applicable

Company registration number if applicable

Limited companies only, refer to your Certificate of Incorporation for this information

Signature

Date DD MM YYYY

## Notes

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### What this authority means

This authority allows the agent detailed on this form to make one or more applications in relation to the VAT group. We will correspond with the agent on all matters in relation to the applications that the agent has been authorised to make. This authority does not allow us to correspond or deal with the agent on any other matters.

### How we use your information

HMRC 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. HMRC will not give information to anyone outside the organisation unless the law permits it to do so. For more information go to [www.hmrc.gov.uk/leaflets/data-protection.htm](http://www.hmrc.gov.uk/leaflets/data-protection.htm)

If you are applying for VAT registration, or if you wish to notify an option to tax send this form to:

BT VAT  
HM Revenue and Customs  
BX9 1WR

Scanned copies of this form can be emailed to:  
[grimsby.groupreplies@hmrc.gov.uk](mailto:grimsby.groupreplies@hmrc.gov.uk)