



Appoint a tax representative if you are a non-established taxable person registering for VAT in the United Kingdom

When to use this form

Use this form if you are a non-established taxable person (NETP) registering for VAT in the United Kingdom (UK) and want to appoint a UK tax representative.

A tax representative must keep your VAT records and accounts, account for UK VAT on your behalf and is jointly and severally liable for any VAT debts you incur. For more information about appointing a tax representative and NETPs, refer to VAT Notice 700/1, 'Who should register for VAT'. Go to www.gov.uk and search for 'vat notice 700/1'. Where HM Revenue and Customs (HMRC) has reason to believe that a tax representative may not be fit and proper, we may refuse the use of a tax representative.

How to fill in this form

Please write clearly in black ink and use capital letters where appropriate. If you need more space for your answers, continue on a separate sheet of paper. If you need help, read the VAT1TR notes or phone our VAT Helpline on 0300 200 3700.

Only the taxable person and the tax representative named in this form must sign and date the declaration. A taxable person is a person registered, or liable to be registered, for VAT. A taxable person can be a sole proprietor, a partnership, a company, a group of companies or an unincorporated body.

1 Declaration

We, (full name of taxable person in capital letters) and

(full name of tax representative in capital letters)

are aware that both parties are jointly and severally liable for any debts incurred in respect of the VAT registration, and declare that the information given in this form is correct and complete to the best of our knowledge and belief.

Authorised signature of the taxable person

Authorised signature of the tax representative

Capacity in which you are signing this application on behalf of the taxable person

for example, proprietor, director, trustee

Capacity in which you are signing this application on behalf of the tax representative

for example, proprietor, director, trustee

Date DD MM YYYY

--	--	--	--	--	--

Date DD MM YYYY

--	--	--	--	--	--

2 Business details

Name of business

Principal place of business address

Telephone number

Email address

UK VAT Registration Number leave blank if not yet registered

Unique Taxpayer Reference, if applicable

If you are a sole proprietor and a UK national, tell us your National Insurance number

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

Tax identification number

Country of origin

3 Tax representative details

Name

Address

Postcode

Telephone number

Email address

3 Tax representative details

What is your relationship with the business?

For example, authorised agent, paid professional, family member

Agent reference number, if applicable

National Insurance number, if applicable

Company Registration Number, if applicable

Unique Taxpayer Reference, if applicable

UK VAT Registration Number, if applicable

Date you were appointed as a tax representative

DD MM YYYY

Where to send your completed form

Send the completed form 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