



Second-hand Motor Vehicle Payment Scheme – appoint a payment representative

When to use this form

Complete this form if you are making a claim under article 8 of Value Added Tax (Margin Schemes and Removal or Export of Goods: VAT-related Payments) Order 2023 and either:

- you are not established in the UK, have no appointed VAT representative and want to appoint a payment representative
- HM Revenue and Customs (HMRC) has directed you to appoint a payment representative as a condition of allowing your claim

A payment representative is:

- required to be VAT registered and have a business establishment in the UK
- jointly and severally liable for any liability resulting from a claim being incorrect

HMRC will agree to the appointment of a person as a payment representative if it is satisfied that the person is a fit and proper person to act in that capacity.

You can find more information about appointing a payment representative here [Appoint someone to deal with VAT-related payments using the second-hand motor vehicle payment scheme](#).

How to fill in this form

You can complete this form electronically or by hand. If you are completing this form by hand, 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, please phone the Overseas Repayment Unit (ORU) on 0300 322 9279.

Both you and the person you wish to appoint as a payment representative must sign and date the declaration.

1 Declaration

Claimant

I, (full name of claimant in capital letters)

wish to appoint (full name of person in capital letters)
to act as payment representative on my behalf for any purpose in respect of the claim for a VAT-related payment
for the period:

From MMY

To MMY

[and for all subsequent claims until I or the payment representative notify HM Revenue and Customs (HMRC) to the contrary.]

Draw a line through the words in square brackets above if they do not apply.

I understand I will be jointly and severally liable with the payment representative for any liability resulting from a claim, for which the payment representative is appointed, being incorrect.

I declare that the information given in this form is correct and complete to the best of my knowledge and belief.

Authorised signature of the claimant

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

For example, proprietor, director, trustee

Date DD MM YYYY

2 Declaration

Payment representative

I, (full name of payment representative in capital letters)

agree to act on behalf of (full name of claimant in capital letters)
as payment representative for any purpose in respect of the claim for a UK VAT-related payment for the period:

From MMY

To MMY

[and for all subsequent claims until I or the claimant notify HM Revenue and Customs (HMRC) to the contrary.]
Draw a line through the words in square brackets above if they do not apply.

I understand I will be jointly and severally liable with the claimant for any liability resulting from a claim being incorrect in respect of any period for which I am appointed.

I declare that the information given in this form is correct and complete to the best of my knowledge and belief.

Authorised signature of the payment representative

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

For example, proprietor, director, trustee

Date DD MM YYYY

3 Claimant details

Name

Address

Telephone number

Email address

EU VAT Registration Number

UK VAT Registration number if applicable

Unique Taxpayer Reference (UTR) if applicable

4 Payment representative details

Name

Address

Telephone number

Email address

UK VAT Registration Number

Agent reference number if applicable

National Insurance number if applicable

Company Registration Number if applicable

Where to send your completed form

Please send the completed form to the address below:

HM Revenue and Customs – Campaigns & Projects
VAT Overseas Repayment Unit S1250
Benton Park View
NEWCASTLE UPON TYNE
NE98 1ZZ
United Kingdom

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