



## Declaration

### Capacity in which you're signing this form

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

#### For sole traders

The sole proprietor, ordinarily this is the owner.

#### For partnerships

One of the partners. Remember, the signature of all the partners should also be given on a form VAT2, 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 or an authorised signatory.

#### For unincorporated bodies

An officer or official applying on behalf of an unincorporated body, for example, secretary or trustee.

#### An authorised agent

An individual authorised by the applicant being registered to act on their behalf.

## Applicant details

Give your full name

If you're	State
A sole proprietor	Your own name
A partnership, limited partnership or limited liability partnership	The name of the business. If there's no business name tell us the names of all the partners
A corporate body	The name of the company
An unincorporated body	The name of your club, association, organisation

### National Insurance number

You can find your National Insurance number on your National Insurance card, benefit letter, payslip or P60. For example, QQ123456C.

### Self Assessment Unique Taxpayer Reference

This is a 10-digit number, for example 1234567890. It will be on tax returns and other letters about self-assessment. It may also be called 'reference', 'UTR' or 'official use'.

### Company Registration Number

You'll have a Company Registration Number if you're registered with Companies House. This is either an 8-digit number, or 2 letters plus a 6-digit number. It may also be called a 'Companies House Registration Number', 'CRN' or simply a 'company number'.

### If you're not a UK business or non-established business in the UK

Please provide the equivalent reference number for your type of business from the country where your business is registered.

## Taxable supplies

### Have you made any relevant taxable supplies yet?

If you've already made a relevant taxable supply answer 'Yes' and give the date you made the first supply. If you've not yet made a relevant supply answer 'No' and give the date on which you expect to make the supply.

### When did you first have reasonable grounds to believe that you were going to make relevant taxable supplies?

Give the date that reasonable grounds first existed that you anticipated to make relevant taxable supplies. You must answer this question even if you've already made relevant supplies.

### **Value of relevant taxable supplies you expect to make in the next 12 months**

Give the anticipated total annual value of relevant supplies you expect to make in the UK. This excludes any other taxable supplies you expect to make elsewhere.

### **Do you make any other taxable supplies in the UK?**

Tick 'Yes' if you make other taxable supplies in the UK as well as relevant taxable supplies and give an estimated value of these supplies. Exclude the value of relevant taxable supplies from this estimate. Tick 'No' if you do not make any other taxable supplies in the UK.

## **Transfer of assets**

### **Are you registering because VAT has been recovered by a predecessor?**

Tick 'Yes' if you've supplied goods, or intend to supply goods, which have been transferred to you and on which VAT has been recovered under either the 2008/9 VAT Directive or the 13th Directive refund arrangements. If you ticked 'Yes', enter the full name and address of the person(s) who has previously recovered VAT on the goods which have been transferred to you. If VAT has not been recovered by a predecessor tick 'No'.

## **Where to send this form**

Attach this form to the VAT1 and send the completed application to:

BT VAT  
HM Revenue and Customs  
BX9 1WR

Telephone: 0300 200 3700

For more information about our complaints procedures, go to [www.gov.uk/complain-about-hmrc](http://www.gov.uk/complain-about-hmrc)