HM Revenue & Customs

Application to change the representative member of a VAT group

If the proposed new representative member is not a member of the VAT group you must complete the VAT50-51 form and send with this application.

Please write clearly in black ink and use capital letters.

Send all the appropriate forms to the VAT office for the current representative member.

HM Revenue and Customs may refuse your application if it presents a risk to tax revenues.

Representative's details

1 VAT Registration Number of the current representative member of the VAT group

2 Full name of current representative member

3 Full name of proposed representative member

4 Are you sending form VAT50-51 with this application?

Yes ☐   No ☐

5 Does the proposed representative member hold any special status for VAT purposes (for example, permitted insurer, educational institute, section 33 body, charity)?

Yes ☐   No ☐

If the answer to this question is 'Yes', give full details in an accompanying letter.

Declaration

This form must be signed either by the person who controls the VAT group or by the director or secretary of both the current and proposed representative member.

I/We understand that all members of the group are jointly and severally liable for the VAT due from the representative member

Signature

Date DD MM YYYY

Full name of person controlling the VAT group or the responsible officer

Name of the holding company

Signature

Date DD MM YYYY

Full name of director or secretary of current representative member

Signature

Date DD MM YYYY

Full name of director or secretary of proposed representative member

For HMRC use only

Date of receipt DD MM YYYY