



Request to transfer VAT registration number

Transfer of a business as a going concern (TOGC) or Change of Legal Entity (COLE)

Important

Use this form if you want to keep the VAT registration number of the previous owner or entity.

Complete this form and apply online for VAT registration for the new owner or entity. If the new owner or entity is a partnership also complete a VAT2. Go to www.gov.uk/register-for-vat/how-register-for-vat

When you complete your online VAT application, select TOGC as your reason for registering and select 'Yes' to keep the existing VAT registration number.

What the previous owner needs to know

- The previous owner should not complete a VAT7 to cancel their VAT registration.
- They should use form VAT68 instead of VAT7 to transfer a VAT number.
- When the VAT registration number has been transferred, the transfer cannot be undone.

Both you and the previous owner must agree to the conditions in VAT Notice 700/9, 'Transfer a business as a going concern'. Go to www.gov.uk/guidance/transfer-a-business-as-a-going-concern-and-vat-notice-7009
These conditions are legally binding.

What you agree to as the new owner

- You take responsibility for any VAT the previous owner still owes.
- The previous owner cannot reclaim VAT or input tax after the transfer, even if these amounts refer to periods before or after the transfer.
- You must set up a new Direct Debit (existing ones do not transfer). You can set this up in your online business tax account.
- If the previous owner used an agent, you must make sure they remove that agent's access before transfer.
- The agent must set up a new authorisation for your business after the transfer.

How to send the form

Email your completed and signed form to: btc.changeoflegalentity@hmrc.gov.uk

Include your online VAT application reference number starting VRS.

Or send it by post to:

BT VAT
HM Revenue and Customs
BX9 1WR

Before you start

Both parts of this form must be completed:

- Part 1 – by the new owner or entity
- Part 2 – by the previous owner or entity

Who can apply

You can apply to transfer a VAT number if:

- you take over a business as a going concern
- you change the legal structure of the business (for example, sole proprietor to limited company)

When you can apply

You can apply to transfer a VAT number if:

- you're not already VAT registered
- you become liable, or entitled, to register from the date the business is transferred to you
- the previous owner's VAT registration is cancelled from the date of transfer
- the previous owner agrees to transfer the number

We'll usually refuse the transfer if the previous owner:

- is still liable to be registered, because they cannot transfer their VAT number to you
- has any unpaid VAT, penalties or interest, or is appealing against them
- was part of a VAT group
- did not make any taxable supplies while registered

When to submit this form

You and the previous owner must:

- agree to the transfer of the VAT number
- complete and sign this form

Do this as soon as the business transfers, and before the previous owner cancels their VAT registration. We'll treat this form as the request to cancel the previous VAT registration.

Who must sign

- The new owner completes and signs Part 1.
- The previous owner completes and signs Part 2.
- If you are both the old and new owner (for example, changing legal structure), you may need to complete both parts.
- If it's a partnership all partners must sign – if you need more space, use a separate sheet of paper and attach it to this form.
- If the previous owner or entity is changing due to a bereavement, the executor must sign this form and confirm their role.

What to do now

Return the completed form by email or post, see details on page 1.

Make sure you include your VAT application reference number and any details needed to support the ownership change.

We'll write to tell you if your application is successful.

If you need help filling in this form, call us on 0300 200 3700.

Complete both parts of this application form

Part 1 The new owner must complete this part

If you're the new legal entity or owner of the business, read this form carefully and answer all the questions in Part 1.

1 Full name or trading name if you have one

2 Legal status for example, sole proprietor, partnership, limited company

3 Date you took over the business as a going concern
DD MM YYYY

4 Name of previous owner

5 Previous owner's VAT registration number

This is the VAT number you'll continue to use

6 Declaration

If we approve this application, you agree to the following:

- I will send HMRC my first VAT return, including all the VAT due for the whole period shown on this form
- I will send any outstanding returns due from the previous owner
- I will pay HMRC any VAT due on supplies the previous owner made before the business was transferred, including any VAT on stocks and assets the previous owner kept
- I agree that HMRC will treat any VAT return the previous owner sends for a period after the transfer date as if I sent it
- I will have no right to claim any money HMRC paid to the previous owner before the VAT registration number transferred

Signatures

Date DD MM YYYY

Part 2 The previous owner must complete this part

If you're the former legal entity or previous owner of the business, read this form carefully and answer all the questions in Part 2.

1 Full name or trading name if you have one

2 Legal status for example, sole proprietor, partnership, limited company

3 Date you transferred the business or changed your legal status DD MM YYYY

4 Name of new owner

5 VAT registration number you're transferring to the new owner. You're cancelling your VAT registration number as you're no longer liable or eligible to stay registered

6 Declaration

If we approve this application, you agree to the following:

- I will have no right to claim any money that HMRC pays to the new owner
- I agree that the new owner can reclaim any input tax that HMRC would normally have paid to me if the VAT registration number had stayed with me

7 Value of retained stocks and assets

8 Address where we can contact you after the new owner takes over the business

Signatures

Date DD MM YYYY

Checklist

- Have you answered all the questions correctly?
- Have you and the previous owner or entity both signed the form?
- Have you completed an online VAT registration application for this change of ownership? We cannot transfer the VAT registration number unless the new owner has completed the application.
- If this applies to your application, have all partners signed the form?

Remember

- Your registration will cover all your business activities.
- You'll be liable for any VAT due on supplies made by the previous owner, even if this becomes known after the transfer.
- The previous owner will no longer be entitled to any VAT repayments, even if they relate to the period before the transfer.
- If you add your bank details to your online account, future repayments will be paid directly into your account without delay.
- The VAT number will stay linked to the previous owner's online business tax account. The new owner must make sure only they, and any other authorised people, can access it. You may need confirmation the service has been removed from the previous owner's online account before you or your agent can add the service to your own business tax account or agent services account.
- If you use an agent, you must add their details when you complete the online VAT registration application. Include their address so we can also tell them when the process is complete. If you do not include the agent's address in the online application, we'll not be able to tell them when the process is complete.