About the business

1. **Status of the business**
   - **Sole proprietors**: please enter your full name - first name(s) followed by surname
   - **Partnerships**: please enter your trading name. Or, if you do not have one, enter the full names of all the partners. Partnerships must also complete form VAT2 and enclose it with this form.
   - If you need more space, use a separate sheet of paper.
   - **Corporations or unincorporated bodies**: please enter the name of the company, club, association, trust, charity, etc.

2. **If the business has a trading name, enter it here**

3. **If the business is a corporate body registered in the UK, enter the following details from the Certificate of Incorporation**
   - Certificate number
   - Date of incorporation DD MM YYYY
   - Country of incorporation

4. **Are you registering as the Representative Member or nominated corporate body of a VAT group?**
   - Read the glossary in the Notes for a definition of VAT group.
   - Yes ☐ No ☐
   - If Yes, complete and enclose forms VAT50 and VAT51.

5. **Business contact details**
   - Business address, that is, the principal place where most of the day to day running of the business is carried out.
   - Postcode
   - Contact phone number
   - Business fax number
   - Business mobile phone number
   - Business email address
   - Business website address
About the business continued

6 Business activities

Read the note for Question 6.

If the business activities are land or property-related, you will need to provide further information in form VAT5L VAT registration - land and property.

Main activities

Other activities

If you need more space, use a separate sheet of paper.

7 Are you (or any of the partners or directors in this business) currently involved, or in the last two years have been involved, in any other business in the UK or Isle of Man (VAT registered or not) either as a sole proprietor, partner or director?

Read the note for Question 7.

Yes ☐ No ☐

If Yes, complete the boxes below.

Business 1: name

Business 1: VAT number (if applicable)

Tick if still trading ☐

Business 2: name

Business 2: VAT number (if applicable)

Tick if still trading ☐

If you need to show details of more than two businesses, use a separate sheet of paper.

About the business continued

8 UK bank or building society account

Read the note for Question 8.

Name of bank or building society

Account name

Sort code

Account number

About your VAT registration

Taking over a going concern

9 Are you registering for VAT because you have:

- taken over (or are about to take over) a business (or part of a business) as a going concern,
  OR

- changed (or are about to change) the legal status of a VAT registered business?

Important: read the note for Question 9 before you answer.

Yes ☐ No ☐

If No, go to Question 13 - ignore Questions 10 to 12.

If Yes, enter the date the transfer or change took place or is intended to take place. DD MM YYYY

This will be your effective date of registration.

10 What is the previous owner's name?

11 Enter the previous owner's VAT number (if applicable)

12 Do you want to keep the previous owner's VAT number?

Important: read the note for Question 12 before you answer.

Yes ☐ No ☐

If Yes, you and the previous owner will need to complete form VAT63 and enclose it with this form.

If No, go to Question 13 - ignore Questions 10 to 12.
About your VAT registration continued

Voluntary registration

13 Are you applying for voluntary registration because your turnover is below the registration threshold?

**Important:** read the note for Question 13 before you answer.

Yes ☐ No ☐

If No, go to Question 14.
If Yes, tick one of the boxes below.

My turnover is below the current registration threshold but I want to register now.

I intend to make taxable supplies in the future.

I am established, or have a fixed establishment, in the UK and make, or intend to make, supplies only outside the UK.

What date do you wish to be registered from? DD MM YYYY

Go to Question 19 - Ignore Questions 14 to 18.

Exemption from registration

17 Do you want to apply for exemption from registration?

**Important:** read the note for Question 17.

You can apply for exemption from registration if most of your supplies are zero-rated.

Yes ☐ No ☐

If Yes, estimate the value of your zero-rated supplies over the next 12 months.

£ ☐ 0 0

If you answered Yes to any of Questions 14 to 16, and are not requesting exemption from registration, go to Question 18.

Earlier registration

18 Application for earlier registration

Enter the month and year you want to be registered from. DD MM YYYY

Go to Question 19.

Compulsory registration

**Important:** read the notes for Questions 14 to 16 before you answer. Enter dates as DD MM YYYY or MM YYYY

14 Are you registering because your taxable turnover has gone over the registration threshold in any past period of 12 months or less?

Yes ☐ No ☐

If Yes, enter the month and year when this occurred.

15 Are you registering because you had an expectation on any date that your taxable turnover would go over the registration threshold in the next 30 DAYS ALONE?

Yes ☐ No ☐

If Yes, enter the date you first expected this to happen.

16 Are you registering because you are a non-established taxable person making or intending to make taxable supplies in the UK?

Yes ☐ No ☐

If Yes, at any time on or after 1 December 2012, what was the earliest date that the business either made or had an intention to make taxable supplies in the next 30 days?

VAT repayment

19 Do you expect the VAT on your purchases to regularly exceed the VAT on your taxable supplies?

**Important:** read the note for Question 19.

Yes ☐ No ☐

If Yes, say why.
About your VAT registration

Your turnover

20. Enter your estimate of your taxable supplies in the next 12 months

£[4,000,000.00] 00

21. Do you expect to make any exempt supplies?

Yes [ ] No [ ]

Look at the list of VAT terms in the Notes if you need more information about exempt supplies.

22. Do you expect to buy goods from other EU member states in the next 12 months?

Yes [ ] No [ ]

Read the note for Question 22.

If Yes, enter the total estimated value.

£[4,000,000.00] 00

Do you expect to sell goods to other EU member states in the next 12 months?

Yes [ ] No [ ]

If Yes, enter the total estimated value.

£[4,000,000.00] 00

Applicant details and declaration

This section must be completed by:

- the sole owner of the business, or a partner, or
- a director or the company secretary or an authorised signatory of a corporate body, or
- an officer or official applying on behalf of an unincorporated body, for example, secretary, trustee, or
- an authorised agent.

If this form is being signed by an authorised signatory, or an authorised agent, the details of the person authorising you must be shown at Question 23.

23. Applicant details

First name(s) followed by surname

Home address

Postcode

If you have lived at this address for less than three years,

Previous home address (if applicable)

Postcode

Home phone number

Date of birth DD MM YYYY

National Insurance number

If you are 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.

24. I declare that the information given in this form and accompanying documents is true and complete

Signature

Date DD MM YYYY

Capacity in which you signed this application

(for example, proprietor, trustee, company secretary)

Please use the Checklist on page 8 of the Notes to make sure you send everything we have asked for.

Where to send your completed form

For all standard registration applications send to:

Wolverhampton Registration Unit
Deansgate
62 - 70 Tettenhall Road
WOLVERHAMPTON
WV1 4TZ

For applications to register a VAT group or if you wish to keep the previous owner’s VAT Registration Number send to:

Grimsby Registration Unit
Imperial House
77 Victoria Street
GRIMSBY