



Value Added Tax (VAT) Application for registration

You can apply online

Go to www.hmrc.gov.uk and follow the links for 'do it online'.

How to fill in this form

- Please write clearly in black ink and use capital letters.
- If you need more space for any answers, continue on a separate sheet.

- If you need help, look at the Notes or phone our National Advice Service on 0845 010 9000.

You may have to send us other forms and supporting information as well as this form; you will be told what is needed as you work through the form.

You can download any forms you need from www.hmrc.gov.uk or phone the National Advice Service.

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. Partnerships now go to Question 5.

Corporate 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

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Country of incorporation

If the business is an unincorporated body, enter the type (for example, club, association, trust, charity, etc.)

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 telephone number

Business fax number

Business mobile telephone 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 may need to complete and enclose form VAT1614.

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

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Business 1: VAT number (if applicable)

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Tick if still trading ☐

Business 2: name

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Business 2: VAT number (if applicable)

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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

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Sort code

			-				-			
--	--	--	---	--	--	--	---	--	--	--

Account number

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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 Yes, enter the date the transfer or change took place or is intended to take place.

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

This will be your effective date of registration.

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

- 10 What is the previous owner's name?

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

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- 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 VAT68 and enclose it with this form.

Now go to Question 18 – ignore Questions 13 to 17.

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?

D D M M Y Y Y Y

Go to Question 18 – ignore Questions 14 to 17.

Compulsory registration

Important: read the notes for Questions 14 to 15 before you answer.

- 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.

M	M	Y	Y	Y	Y
---	---	---	---	---	---

- 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.

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Exemption from registration

- 16 Do you want to apply for exemption from registration?

Read the note for Question 16.

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.

£

If you answered Yes to one or both of Questions 14 and 15, and are not requesting exemption from registration, go to Question 17.

Earlier registration

- 17 Application for earlier registration

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

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Go to Question 18.

VAT repayment

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

Read the note for Question 18.

Yes ☐ No ☐

If Yes, say why.

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

About your VAT registration continued

Your turnover

19 Enter your estimate of your taxable supplies in the next 12 months

£ . 0 0

20 Do you expect to make any exempt supplies?
Look at the list of VAT terms in the Notes if you need more information about exempt supplies.

Yes ☐ No ☐

21 Do you expect to buy goods from other EU member states in the next 12 months?
Read the note for Question 21.

Yes ☐ No ☐

If Yes, enter the total estimated value.

$\text{£ } \square\square.\square\square\square\square \cdot 00$

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.

[illegible]

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 22.

22 Applicant details

First name(s) followed by surname

LESLIE BUCKLEY

Applicant details and declaration continued

Applicant details continued

Home address

3 BADGER ROAD
PRESTBURY
MACCLESFIELD
CHESHIRE
Postcode SK10 4JG

If you have lived at this address for fewer than three years, enter details of your previous address.

Previous home address (if applicable)

Postcode	

Home telephone number

[illegible]

Date of birth

10 04 1950

National Insurance number

4 2 5 7 8 3 5 8 A

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.

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

Please use the Checklist on page 6 of the Notes to make sure you send everything we have asked for.

Signature

2 Books

Date _____

19 01 2011

Capacity in which you signed this application
(for example, proprietor, trustee, company secretary)

TRUSTEE



Attention - complete this form only to notify your decision to opt to tax land and/or buildings. Before you complete this form, it is strongly recommended that you read Notice 742A *Opting to tax land and buildings* available from our website, go to www.hmrc.gov.uk

A paper copy and general guidance are available from our advice service on **0845 010 9000**.

Please complete this form in black ink and use capital letters. Send the completed form and supporting documents to the appropriate address as indicated overleaf.

Details of opter

Full name

Address

Postcode

Phone number

Fax number

VAT number *if applicable*

About the land and/or building(s) to be opted

(Please attach a list if more than one parcel of land and/or building(s) is to be opted, with effective dates for each.)

Address. If it is bare land, provide its specific location or attach a plan showing its location.

Postcode

Land Registry title number *this box is optional*

Has a plan been submitted?

No ☐ Yes ☐

Please state the effective date of this option to tax.

DD MM YYYY

The effective date should be the date you made your decision to opt, or any future date from which you want your option to take effect.

Notification must be made within 30 days of the effective date, or such longer period HMRC may allow in a particular case.

Previous exempt supplies

Have you made any exempt supplies of the land or buildings you want to opt within the period of 10 years ending with the date from which you want your option to be effective? For example, you may have granted an interest in the land or building such as a lease.

No ☐ Yes ☐

If 'No', please complete the declaration and submit the form.

If 'Yes', please specify below, the exempt supplies of the land or building you have made.

As you have made previous exempt supplies, prior written permission from HM Revenue & Customs will be required before you can opt to tax unless you meet one of the conditions for automatic permission set out in Notice 742A, Section 5, 'Permission to opt to tax'.

I confirm that I meet one or more of the conditions for automatic permission.

No ☐ Yes ☐

If 'Yes', please state which specific condition is met.


1 ☐ 2 ☐ 3 ☐ 4 ☐

If you do not meet the conditions for automatic permission, please apply for permission to opt to tax by submitting form VAT1614H to the appropriate address overleaf.

Declaration

I declare that the information provided on this form is true to the best of my knowledge and belief.

Signature



Print name

LES
BUCKLEY

Date of notification
DD MM YYYY

18 01 2011

Status *Director, Company Secretary, Sole Proprietor
Partner, Trustee**

TRUSTEE

Please note:

*If this notification is signed by anyone other than these persons then a signed letter of authority authorising the signatory to act on their behalf must be submitted to HM Revenue & Customs. You should attach a letter of authority to this form if you have not previously submitted one. Please note that form 64-8 *Authorising your Agent* does not allow you to sign on behalf of your client.

A letter of authority is attached

No ☐ Yes ☐

A letter of authority has already been submitted

No ☐ Yes ☐

Are you based outside the UK?

No ☐ Yes ☐

If the answer is 'Yes', have you appointed a UK representative?

No ☐ Yes ☐

In normal circumstances an option to tax cannot be revoked for at least 20 years from the effective date. We recommend you retain records relating to your option to tax for the period that the option is effective.

Where do I send this form?

Send this form to:

HM Revenue & Customs
Option to Tax National Unit
Cotton House
7 Cochrane Street
Glasgow
G1 1GY

Phone 0141 285 4174 / 4175

Fax 0141 285 4423 / 4454

Unless

- you are registering for VAT and also want to opt to tax. In this case, please send both forms to the appropriate VAT Registration Unit (VRU). For the address of the VRU covering your postcode, phone our advice service on 0845 010 9000 or go to www.hmrc.gov.uk or
- you are based outside the UK and are registered at the Non-Established Taxable Persons Unit (NETPU). In this case, please send this form to:

NETPU
Ruby House
8 Ruby Place
Aberdeen
AB10 1ZP
Phone 01224 404818
Fax 01224 401879

VALUE ADDED TAX

Partnership Details



For official use only

Date of receipt

Each partner should complete one of the sections below.

Please start at the beginning of each line and leave a space between words.

Please use BLOCK CAPITALS and write clearly in ink.

Registration No. (where known)

1

Full name LESLIE BUCKLEY

Home address 3 BADGER ROAD, PRESTBURY,
MACCLESFIELD, CHESHIRE

Postcode SK10 4JG

Home telephone Mobile telephone

National Insurance Number or Tax Identifier in country of origin YL760464B578358A

Signature [Signature] Date 19.1.11

Partner details

2

Full name MARY LINDA BUCKLEY

Home address 3 BADGER ROAD, PRESTBURY,
MACCLESFIELD, CHESHIRE

Postcode SK10 4JG

Home telephone Mobile telephone

National Insurance Number or Tax Identifier in country of origin YL760464B

Signature * M.L. Buckley Date 19.1.11

Partner details

3

Full name PAUL BUCKLEY

Home address 52 MOOR LANE, WILMSLOW,
CHESHIRE

Postcode SK9 6BQ

Home telephone Mobile telephone

National Insurance Number or Tax Identifier in country of origin JC702959D

Signature [Signature] Date 19-1-11

Partner details

4

Full name

Home address

Postcode

Home telephone Mobile telephone

National Insurance Number or Tax Identifier in country of origin

Signature Date