



When to use this form

Use this form to register for UK VAT if you sell goods into the UK from another European Union member state to non-taxable persons. This is known as 'distance selling'. For more information about distance selling, read section 6 of VAT Notice 700/1, 'should I be registered for VAT?'. Go to www.gov.uk/government/publications/vat-notice-7001-should-i-be-registered-for-vat

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 of paper. If you need help, phone our VAT Helpline on 0300 200 3700.

You may have to send us other forms and supporting information as well as this form. You will be told what we need as you work through the form. You can get any forms you need at www.gov.uk or phone our VAT Helpline.

About the person or organisation making distance sales in the UK

1 Status of the business Use capital letters

Sole proprietors: please enter your full name - first name(s) followed by surname

Partnerships: please enter your trading name. Or, if you don't have one, enter the full names of all the partners. Partnerships must also complete form VAT2, 'Partnership details' and enclose it with this form.

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

Corporate or unincorporated bodies: please enter the name of the company, club, association, trust, charity

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

3 If the business is a corporate body, enter the following details from the Certificate of Incorporation

Certificate number

Date of incorporation DD MM YYYY

Country of incorporation

4 Business address Use capital letters

Enter the address of your principal place of business. Your principal place of business is the place where you receive and deal with your orders and carry on and manage your day-to-day business. You must not use a PO Box, accommodation or 'Care of' address as we will not accept these.

Postcode

5 Business contact details

Contact phone number

Mobile phone number

Fax number

Email address

Website address

[www.](http://www)

About the tax representative or agent

6 **Have you appointed a UK tax representative or agent to act for you?** Tick one box

Yes No

If 'Yes' fill in the boxes below.

If the tax representative you are appointing is an individual, enter their first names in full and their surname.

If the tax representative you are appointing is a partnership, then give the full name of the firm or, if there is no firm name, the names of the partners.

If the tax representative you are appointing is a company, give the company name.

You will also need to complete form VAT1TR, 'Appointment of Tax Representative'.

If you are appointing an agent to act for you, enter the agent's name in this box. Remember that we will need a letter of authorisation signed by you giving details of the person you have appointed. For an example of suggested wording, read paragraph 11.5 of VAT Notice 700/1, 'should I be registered for VAT?'

Please enter the tax representative or tax agent's name, address and contact phone number below.

Name Use capital letters

Address Use capital letters

Postcode

Contact phone number

About the business

7 **Your main business activity**

Give a full description of the type of goods you supply, or intend to supply, to your UK customers and whether your supplies are wholesale or retail.

Account details

If you don't have a UK bank account, please explain why on a separate sheet of paper. Having a UK bank account will speed up the VAT registration process and repayment of any VAT due to you.

The account must be in the name of the business you are registering or your tax representative (not agent). We'll pay any repayments into this account. If you give us details of your tax representative's account then we'll make any repayments directly into that bank account.

Please note that some accounts cannot make or receive payments in this way, so check with your bank or building society if you're unsure.

8 **If you or your tax representative have UK bank details, enter them here**

Account name

Bank or building society account number

Sort code

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Computer accounting

You should include spreadsheets under this category by showing the proprietary name in the software field. If you don't currently use a computer, but do so sometime in the future, you should tell us these details in writing at that time.

9 **Do you use a computer for accounting?**

No Yes

Tick 'Yes' if you keep your records on a computer and give details of the software and version of the package you use.

About your distance sales

If you're required to register for UK VAT because the value of your distance sales to the UK has exceeded the distance-selling threshold during a calendar year, then the date you enter in box 10 is the one on which your sales exceeded the threshold. We'll register you for VAT in the UK from this date.

If you've chosen to make the place of supply the UK, then you are required to register from the date of your first supply following the option. This is the date you enter in box 12b below.

If you make distance sales of excise goods into the UK you are required to register from the date of your first supply. This is the date you enter in box 13.

If you want to be registered from an earlier date complete boxes 10 to 13 as appropriate, enter the earlier date in box 14 and then go to box 15.

Important

If you apply for an earlier registration date, and we agree it, this is the date your registration will take effect. You will not be able to change your mind afterwards, so make sure that, if you request an earlier date, this is the date from which you wish to be registered. You will be liable to account for any tax from this date.

10 Has the value of your distance sales to customers in the UK exceeded the UK distance selling threshold at any time during any calendar year beginning 1 January?

No Yes

If 'No', go to box 11

If 'Yes', enter the date you exceeded the threshold

DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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11 Have you exercised the option, or do you intend to exercise the option, to make the place of supply the UK?

No Yes

If 'No', go to box 13

If 'Yes', enter the European Union (EU) country where you exercised the option, or intend to exercise the option

12a Date you exercised the option, if applicable

DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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12b Date you made, or intend to make, your first supply in the UK following this option

DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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13 Do you intend to make distance sales of goods liable to Excise Duty to the UK?

No Yes

If 'No', go to box 14

If 'Yes', enter the estimated date of your first excise supply in the UK

DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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14 Earlier date you would like to be registered for UK VAT

DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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15 Estimated value of distance sales you expect to make to the UK in the next 12 months

Give the anticipated annual value of goods you expect to supply to the UK under the distance selling arrangements.

£

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>
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Applicant details and declaration

This section must be completed by either:

- the sole owner of the business, or a partner
- a director or the company secretary or an authorised signatory of a corporate body
- an officer or official applying on behalf of an unincorporated body, for example, secretary, trustee
- 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 16.

16 Applicant details

Name - first name followed by surname

Home address

Postcode

If you have lived at this address for less than 3 years, enter details of your previous address

Postcode

Home phone number

Date of birth DD MM YYYY

National Insurance number

If you are a non-UK national and don't have a National Insurance number, enter your tax identification number in your country of origin and the name of that country

Declaration

I declare that the information I have given in this form, and in any accompanying documents, is correct and complete to the best of my knowledge and belief.

Name Use capital letters

Signature

Status - tick one box

Proprietor

Partner

Director

Company secretary

Authorised official

Appointed UK tax representative or tax agent

Trustee

Where to send your completed form(s)

Please send the completed form(s) to:

VAT Registration Service
HM Revenue and Customs
Crown House
Birch Street
WOLVERHAMPTON
WV1 4JX

About HM Revenue and Customs

Your rights and obligations

For an explanation of what you can expect from HMRC and what HMRC expects from you, read **Your Charter**.

How we use your information

HMRC is a Data Controller under the Data Protection Act 1998. HMRC holds information for the purposes specified in its notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

HMRC may get information about you from others, or may give information to them. If it does, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds

HMRC may check information it receives about you with what is already in its records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. HMRC will not give information to anyone outside the organisation unless the law permits it to do so. For more information read the guidance on data protection.