

**2006 No. 2902**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No.2) Regulations 2006**

*Made* - - - - *3rd November 2006*

*Laid before the House of Commons* *3rd November 2006*

*Coming into force* - - *1st December 2006*

The Commissioners for Her Majesty's Revenue and Customs<sup>(a)</sup> make the following Regulations in exercise of the power conferred by paragraph 17 of Schedule 1 to the Value Added Tax Act 1994<sup>(b)</sup>:

1. These Regulations may be cited as the Value Added Tax (Amendment) (No.2) Regulations 2006 and come into force on 1st December 2006.
2. The Value Added Tax Regulations 1995<sup>(c)</sup> are amended as follows.
3. In Schedule 1, for form numbered 1 (application for VAT registration) substitute form numbered 1 in the Schedule to these Regulations.

*Paul Gray*  
*Steve Lamey*

3rd November 2006

Two of the Commissioners for Her Majesty's Revenue and Customs

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(a) The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) 1994 c.23; section 96(1) defines "the Commissioners" as meaning the Commissioners of Customs and Excise and "regulations" as meaning regulations made by the Commissioners under the Act.

(c) S.I. 1995/2518; relevant amending instruments are 2000/794, S.I. 2001/3828, S.I. 2004/1675.

Form No.1: Application for VAT Registration

Regulation 5(1)

For official use only - do not detach



Value Added Tax (VAT) Application for registration

You can apply online

Go to [www.hmrc.gov.uk](http://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](http://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
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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

WWW.

**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

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

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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.*

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?

/

*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 have 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.*

/

**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.

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*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.*



## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1st December 2006, amend Schedule 1 to the Value Added Tax Regulations 1995 (S.I. 1995/2518) by substituting revised Form No. 1: Application for VAT Registration.

A full regulatory impact assessment of the effect that this instrument will have on the costs of business, charities or voluntary bodies is available at [www.hmrc.gov.uk](http://www.hmrc.gov.uk).

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**£3.00**

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