

## Application to cancel your VAT registration

Before you complete this form please ensure that you read VAT Notice 700/11 *Cancelling your registration* as it will help you to decide if you want or need to cancel your VAT registration.

- Please complete all the questions using **black** ink and **capital letters**. If you do not complete the form correctly it may delay the cancellation of your VAT registration.
- **Do not** complete this form if you are transferring your business or changing your legal entity and it has been agreed that the new owner/legal entity is to retain the VAT Registration Number. (See Notice 700/11 *Cancelling your registration.*)
- If you fail to cancel your registration at the right time you may have to pay a penalty.
- If you choose to deregister voluntarily you will be deregistered from the date we received your form unless you request a later date. (See Notice 700/11 *Cancelling your registration.*)
- If you are **required** to be deregistered you will be deregistered from the date that you ceased to have an entitlement to VAT registration. (See Notice 700/11 *Cancelling your registration*.)

| 1 What is your VAT Registration Number?   | Daytime phone number  |
|---|---|
| <ul> <li>Please give your full name</li> <li>If your business is a limited company give your company name.</li> <li>If your business is a partnership please give your trading name.</li> <li>If the partnership does not have a trading name give the names of all of the partners.</li> </ul> | Mobile phone number  5 Please give the address for correspondence if it is different from the address given at question 4 |
| Please give your trading name if it is different to the name given at question 2  | Postcode  Daytime phone number  Mobile number   |
| Please give the address of your principal place     of business (that is the address from which you   | Mobile Humber   |
| normally trade)  Postcode   |   |

| 6 |     | ny are you applying to cancel your re<br>lease tick one box only)  | gistration?                    | 8  | If you are applying to deregister on grounds of reduced turnover please provide the following information:   |
|---|-----|--|--------------------------------|----|--|
|   | Α   | I have ceased to trade   | go to<br>question 7            |    | (a) What is the value of taxable supplies you expect to make in the next 12 months?  |
|   | В   | My taxable turnover in the next 12 months will be below the current deregistration limit   | go to<br>question 8            |    | (b) Please give specific details of why the value of your taxable supplies in the next 12 months will  |
|   | С   | I am still trading but only make<br>supplies that are exempt or<br>outside the scope of UK VAT   | go to<br>question 9            |    | be under the deregistration threshold (for example, reduction in prices, reduction in opening hours, lost contracts).  If we accept your deregistration request you will be  |
|   | D   | I am still trading but my taxable<br>supplies are solely/mainly zero<br>rated and I want to apply for<br>exemption from VAT registration           | go to<br>question 10           |    | deregistered from the date we receive your form.  If you want to deregister from a later date you should provide the date below <i>DD MM YYYY</i>  |
|   | Е   | I am changing my legal entity<br>(for example, from a partnership<br>to a Limited company)   | go to<br>question 11           |    | Please provide details of the reason for your request on the back of this form.  Go to question 15   |
|   | F   | I have transferred/sold my<br>business as a going concern  | go to                          | 9  | Which date did you stop making taxable supplies?  DD MM YYYY   |
|   | G   | I am joining a VAT group<br>(you must also complete<br>a VAT50 and VAT51)  | go to<br>question 12           |    | This is the date you will normally be deregistered from. If you want a later date please provide the date below <i>DD MM YYYY</i>  |
|   | Н   | My VAT group is disbanding<br>(you must also complete forms<br>VAT50 and VAT51 for each<br>group member)   | go to                          |    | Please provide details of the reason for your request  |
|   | I   | Other  | question 13  go to question 14 | 10 | on the back of this form.  Go to question 15  If we accept your request you will be deregistered   |
| 7 | (a) | What date did you cease to trade? A You will normally be deregistered from the ceased to make taxable supplies (see Cancelling your registration). | om the date you                | 10 | from the date we receive your request. If you want to deregister from a later date please provide the date below <i>DD MM YYYY</i> Please provide details of the reason for your request on the back of this form. |
|   | (b) | If you want to deregister from a lat the date below <i>DD MM YYYY</i>  |                                |    | (a) Please describe the nature of your supplies?   |
|   |     | Please provide details of the reaso request on the back of this form.  | n for your                     |    |  |
|   |     | You must continue to charge VAT of supplies until you receive written of your deregistration.  |                                |    | (b) If you remain registered for VAT will you be in a repayment situation?  No Yes   |
|   |     | Go to question 15  |                                |    |  |

|      | <ul><li>(c) If you answered No please provide further information on the back of this form explaining why you believe you are entitled to exemption from registration.</li><li>Go to question 15</li></ul>  | (c) What is the VAT Registration Number of the group (if known)?  Go to question 15  |
|------|---|--|
|      | Remember: If you are changing your legal entity and transferring your VAT Registration Number to a new legal entity then do not complete this form.  See Notice 700/11 Cancelling your registration.  (a) Please enter the date the transfer or change of legal entity took place DD MM YYYY  (b) Describe the change of legal entity (for example, sole proprietor to partnership) | Please give the date the VAT group disbanded DD MM YYYY  go to question 15  14 Please provide the date you want to deregister from DD MM YYYY  Please give the reason why you want to deregister from this date on the back of this form.  Go to question 15   |
|      | (c) Please give the name and address of the new owner (if different to question 2, 3, or 4)  Name  Address  | Do you have an Option to Tax on any property?  No  Yes  Do you use the cash accounting scheme?  No  Yes  |
| P (d | Please tick box if the details are still the same  (d) Please give the new owner's VAT Registration Number (if known)   | Please estimate the total VAT inclusive value of stocks and assets you have on hand on which VAT is due. This includes the value of the property on which an option to tax has been made and VAT has been reclaimed  • 0 0  You may have to account for VAT on these assets on your final VAT return. See Notice 700/11  Cancelling your registration for further information. |
|      | (e) Is the new owner a member of a VAT group?  No Yes  (f) Were all stocks and assets transferred?  No Yes  Go to question 15   | If your business bank account details have changed please give the new details  Bank account number  Bank sort code  |
| 12   | (a) When did you join/will you join the VAT group?  DD MM YYYY  (b) What is the name of the representative member?  | or Girobank account number   |
|      |   | Please tick box if you have no account or your account has been closed   |

| Please use the space below to provide further information. Enter the question number you are answering. If you need more space please use a separate piece of paper and attach it to this form. | <ul> <li>Declaration</li> <li>This section must be completed by: <ul> <li>the sole owner of the business, or</li> <li>a partner</li> <li>a director or the company secretary</li> <li>an officer or official applying on behalf of an unincorporated body, for example, secretary, trustee</li> <li>an authorised agent (HMRC must be informed by the business that the agent has been authorised to act on their behalf).</li> </ul> </li> <li>I declare that the information on this form and</li> </ul> |
|---|--|
|   | contained in any accompanying document is true and complete.  Signature  Date DD MM YYYY   |
|   | Please print your full name (use capital letters)  |
|   | Please send the completed form to:   |
|   | Grimsby Deregistration Unit Imperial House 77 Victoria Street Grimsby Lincolnshire DN31 1DB  |
|   | After you apply for deregistration You should receive a reply from HMRC within 3 weeks of sending your application form. If you do not, you should phone our Deregistration Department on either 01902 392 232 or 01902 392 275.   |
|   | What will happen when you get my completed application?  |
|   | If we are satisfied that your registration should be cancelled, we will send you a formal notice of cancellation which is a VAT35. However, you will still need to complete and submit a final VAT return.   |
|   | Remember you must continue to charge VAT on any taxable supplies until you receive written confirmation of your deregistration.  |
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