



HM Customs  
and Excise

## Value Added Tax

# Application to cancel your VAT Registration

For office use Date of receipt	Issuing Office
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## Application to cancel your registration

Before you start, please read VAT Notice 700/11 'Cancelling your registration'. This will help you to decide whether or not to apply to cancel your registration. If you do not answer the questions correctly it may take longer to cancel your registration. Write clearly in **black** ink and use CAPITAL LETTERS. Please remember if your legal status is changing or you are transferring your business as a going concern and the new owner wishes to retain the VAT registration number, do not complete this form. Notice 700/11 explains what you should do.

**1** Please give your VAT registration number

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**2** Please give your full name

- if you are a limited company give your company name
- if you are a partnership give your trading name. If you do not have a trading name give the names of all the partners

Name:


**3** Please give your trading name (if different from the name given at 2)

Trading name:


**4** Please give the address of your principal place of business

Business address:

	Postcode:	

Phone no: 

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Fax no: 

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**5** Please give your address for correspondence if it is different from the address given at 4

Address:

	Postcode:	

Phone no: 

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Fax no: 

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Why are you applying to cancel your registration?

- **PLEASE READ ALL OF THE OPTIONS A - J TO SEE WHICH ONE APPLIES TO YOU, THEN TICK ONE OF THE BOXES AND COMPLETE THE QUESTIONS IN THAT SECTION**

**A - My taxable turnover in the next 12 months will not exceed the current cancellation limit (see Notice 700/11) (complete (i) to (v) below)**

- (i) please give the value of taxable supplies you expect to make in the next 12 months

£

- (ii) please give the reason(s) for the reduction in your taxable turnover

- (iii) please provide specific details of reductions in prices, reduction of opening hours, lost contracts etc. and how this will affect your turnover. Continue on a separate sheet if necessary

- (iv) De-registration on reduced turnover grounds cannot be backdated and if your application is accepted, your registration will be cancelled from the date Customs receive your application. If you want your registration to be cancelled from a future date specify that date below

- (v) I wish to cancel my registration with effect from

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*Go to question 7*

**B - My legal status is changing** (complete (i) to (v) below)

**C - I have transferred/sold my business as a going concern** (complete (i) to (v) below)

**D - I have transferred/sold my business as a going concern to a member of a VAT group**  
(complete (i) to (v) below)

(i) please enter the date the transfer or change of status took place

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(ii) describe the change of status e.g. from a sole proprietor to a partnership

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(iii) please give the name and address of the new owner

Name:	
<input type="text"/>	
<input type="text"/>	
Address:	
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	Postcode: <input type="text"/>

(iv) please give the new owner's VAT registration number (if known)

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(v) were all stocks and assets transferred?

Please tick

Yes - Go to question 8

No - Go to question 7

**E - I have ceased to trade** (complete (i) below)

**F - I am still trading but no longer making taxable supplies as my supplies are exempt or outside the scope** (complete (i) below)

(i) please enter the date you ceased to trade/ stopped making taxable supplies

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Go to question 7



**G - My taxable supplies are wholly/mainly zero-rated and I request exemption from registration** (complete (i) to (iii) below)

(i) please describe the nature of your supplies

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(ii) if your application is accepted, your registration will be cancelled from the date Customs receive your application. If you want your registration to be cancelled from a future date please specify that date below

(iii) I wish to cancel my registration with effect from

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Go to question 7

**H - I am joining a VAT group** (complete (i) to (iii) below)

(i) please give the date you joined/will join the VAT group

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(ii) please give the name of the representative member

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(iii) please give the VAT registration number of the group (if known)

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Go to question 8

**I - My VAT group is disbanding** (complete (i) below)

(i) please give the date the VAT group disbanded

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Go to question 7

**J - Other reason** (complete (i) below)

(i) please give details and continue on a separate sheet if necessary

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Go to question 7

**7** Please estimate the total gross value including VAT of the stocks and assets you have on hand for which VAT is due

- Notice 700/11 will help you work this out

£

**8** Do you use the VAT Cash Accounting Scheme?

- if you do, refer to Notice 700/11 for the special circumstances which apply

Please tick    
 Yes  No

**9** Do you have an option to tax on any property?

- if you do, please enclose details of the properties with this application

Please tick    
 Yes  No

**10** If your business bank details have changed please give the new details here

- if you do not notify any change, possible repayments due to you may be delayed

Bank Sort Code  Account Number   
 or Girobank Account Number

Please tick box if you do not have a bank account or your bank account has closed

**11** Please complete and sign the declaration

**Declaration**

I,   
 (enter your full name in CAPITAL LETTERS)

declare that the information given on this form and contained in any accompanying document is true and complete.

Signature

Date

Please tick

Proprietor  Director   
 Trustee  Partner   
 Company Secretary  Authorised official

*Mr, Mrs, Miss, Ms*

**12** Please read the checklist below and send the completed form to your regional deregistration office. You will find the address stamped on the front of this form or in Notice 700/11 'Cancelling your registration'

**CHECKLIST**

- Please check that you have answered the questions correctly and given all the information required, as this will help the Deregistration Office to process your application quickly.
- Remember you must tick one of the boxes A - J at question 6 and answer all the questions in that particular section.
- Please remember - if you are continuing to trade, cancellation cannot be backdated and will be the date Customs receive your application or a future date.