



How to register for UK VAT

For non-UK businesses

You begin the process by signing up with the HMRC. They will confirm your email by sending you codes to fill on site + an identifier which is your login. Remember to store the 10 digit number well.

You register your organisation.

In case you have more than one registration going on you should be able to identify them.

Fixed establishment results in more complicated accounting and tax regime.

Enter your email address

This will only be used to send you security updates or if you need to recover your sign in details.

To confirm it is your email address we will send you a code.

Email address

Continue

Choose the type of account you need

- Individual
Includes personal tax account, tax credits, Self Assessment and Child Benefit
- Organisation
Includes limited companies, partnerships, charities, trusts and estates
- Agent
Includes accountants acting on behalf of clients, payroll bureau and bookkeepers

Continue

Choose an application reference

You can add a memorable word, phrase or number to every application. This could be a business name or a unique number to help you manage ongoing applications.

Enter your chosen application reference

Save and continue

Does the business have a fixed establishment in the UK?

A UK establishment exists if either the:

- place where essential management decisions are made and the business's central administration is carried out is in the UK
- business has a permanent physical presence with the human and technical resources to make or receive taxable supplies in the UK

Yes No

Continue

Non-UK company

What type of business do you want to register for VAT?

- Non-established taxable person (NETP)
An NETP is any person who is not normally resident in the UK or does not have a UK establishment.
- Non UK Company

Continue

No relevance so NO

Is the business applying for the Agricultural Flat Rate Scheme?

The scheme is a different type of VAT registration for farmers.

[Find out more about the Agricultural Flat Rate Scheme \(opens in new tab\)](#)

- Yes No

Continue

More to do with immediate Brexit issues than current matters. NO.

Will the business do any of the following activities over the next 12 months?

[Use the GOV.UK Brexit checker \(opens in new tab\)](#) to find out if the EU exit will impact your business.

Tell us if the business will:

- sell assets bought from outside the UK and claim a repayment of VAT under Directive 2008/9EC or Thirteenth VAT Directive
- sell goods into Northern Ireland from an EU member state

- Yes No

Continue

The person registering must be one with power to enter the company into contracts.

Whose business do you want to register?

- Your own Someone else's

Continue

The point of the registration is the last bullet, so YES.

Has the business made taxable supplies in the UK?

Tell us if any of the following apply:

- the business has made taxable supplies in the UK within the last 4 years
- the business previously intended to make taxable supplies in the UK within the last 4 years
- the business intends to make taxable supplies in the UK within the next 3 months

Yes No

Continue

HMRC will not clear you in a week, so be realistic. Minimum one month.

When did the business make or intend to make taxable supplies in the UK?

You should enter the earliest date the business either made or intended to make taxable supplies in the UK.

For example, 18 10 2020

Day	Month	Year
06	09	2022

Continue

Making Tax Digital (MTD) is the electronic platform to handle tax issues in UK.

The business will be signed up for Making Tax Digital for VAT

Businesses signed up to Making Tax Digital for VAT must use software to:

- keep digital records
- submit VAT Returns directly to HMRC

[Find out more about Making Tax Digital for VAT \(opens in new tab\)](#)

Continue to register for VAT

There is a link above the "Save and continue" which you should click.

What is the company's UK Unique Taxpayer Reference?

This is 10 numbers, for example 1234567890. It will be on HMRC tax returns and other letters about Corporation Tax or Self Assessment. It may be called 'reference', 'UTR' or 'official use'.

[The company does not have a UTR](#)

Save and continue

You should have a Tax Identification Number of sorts from your home country to continue

Does the business have an overseas tax identifier?

We may use this number to help us identify your business. The tax identifier could be VAT registration number, Employee Identification Number (EIN) or any other identifier we could use to verify your business details.

Yes

Overseas tax identifier

No

Save and continue

Which country issued the overseas tax identifier?

Save and continue

You probably do not have a UK insurance number, so click on the link above the "Save and continue".

What is your National Insurance number?

It's on the National Insurance card, benefit letter, payslip or P60. For example, 'QQ 12 34 56 C'.

[I do not have a National Insurance number](#)

Save and continue

Director is a safe choice. They will check if you have the power to enter into contracts.

What is your role in the business?

Director

Company secretary

Save and continue

Save and come back later

We do recommend answering NO.

Have you ever changed your name?

This could be if you got married or changed your name by deed poll.

Yes No

Save and continue

Save and come back later

We do recommend answering YES.

Have you lived at your current address for 3 years or more?

Yes No

Save and continue

Save and come back later

What is the official name of the business?

Save and continue

Save and come back later

[Is this page not working properly? \(opens in new tab\)](#)

Does or will the business trade using a name that is different YourCompanyName?

[▶ What is a trading name?](#)

Yes
 No

Save and continue

Save and come back later

Enter the primary place of business address

Address line 1

Address line 2

Address line 3 (optional)

Address line 4 (optional)

Address line 5 (optional)

Postcode (optional)

Country

Save and continue

Save and come back later

Does the business have a website?

Yes No

Save and continue

Save and come back later

How should we contact the business about VAT?

We can send an email when there is a new message about VAT.

We may still need to send the business letters if this is the only service available or if the law requires us to do so.

Email Letter

Save and continue

Save and come back later

Does the business's activities include the buying, selling or letting of land or property?

If the business's activities include the buying, selling or letting of land or property you must inform HMRC about this by completing a [VAT5L form \(opens in new tab\)](#).

Some transactions involving land building are exempt from VAT. You can [read the guidance on land and property \(opens in new tab\)](#).

Yes No

Ecommerce is a safe and sufficient choice

What does the business do?

Describe the type of goods or services the business sells.

eCommerce

You have 241 characters remaining

Save and continue

Save and come back later

Use retail and it will provide the list with "Internet retail sales (retail)". Tick that box.

Standard Industry Classifications (SIC) codes

Search for a thing that the business does

Enter one or two keywords (or the numerical SIC code, if you know it)

For example, 'plumbing', 'property management'

retail

Search

Choose some things that the business does

Select as many as you want. You can refine them later.

Filter results by industry

[Wholesale And Retail Trade; Repair Of Motor Vehicles And Motorcycles \(508\)](#)

[Manufacturing \(1\)](#)

[Financial And Insurance Activities \(1\)](#)

508 results in Wholesale And Retail Trade; Repair Of Motor Vehicles And Motorcycles

Internet retail sales (retail)

Caravans (retail)

Have you or any of the partners or directors in this business been involved in any other businesses in the last 2 years?

Select 'yes' if any of the partners or directors in the business have acted as a sole trader, partner or director in any other business in the United Kingdom or Isle of Man in the last 2 years.

Yes No

Save and continue

Save and come back later

This would have an effect if you were using a flat-rate scheme. But as you don't have to, just give a realistic estimation.

What do you think the business's VAT-taxable turnover will be for the next 12 months?

Include the sale of all goods and services that are not exempt from VAT. You must include goods and services that have a 0% VAT rate.

[Find out more about which goods and services are exempt from VAT \(opens in new tab\)](#)

For example, £90000

£ 90000

Save and continue

Save and come back later

This does not refer to goods with 0 VAT but to a business model where the business does not have to pay VAT. Use 0 (zero)

What will the value of the business's zero-rated taxable goods be over the next 12 months?

Enter a value for all of the taxable goods which are zero-rated. For example £12,000.

[▶ What are zero-rated taxable goods?](#)

£ 0

Save and continue

Save and come back later

This does not refer to goods with 0 VAT but to a business model where the business does not have to pay VAT. Use 0 (zero)

What will the value of the business's zero-rated taxable goods be over the next 12 months?

Enter a value for all of the taxable goods which are zero-rated. For example £12,000.

[▼ What are zero-rated taxable goods?](#)

Zero-rated are goods which are still taxable as VAT but you do not charge your customers any VAT. You must still record these sales in your VAT software and report them to HMRC when you do your VAT Return.

[Find out about VAT rates on different goods and services \(opens in new tab\)](#)

£ 0

Save and continue

Save and come back later

Keep things simple and keep away from Northern-Ireland.

Does the business expect to do any of the following in the next 12 months?

Tell us if the business will do any of the following:

- sell goods located in Northern Ireland to any country
- sell or move goods from Northern Ireland to an EU country

Yes
 No

[Save and continue](#) [Save and come back later](#)

Keep things simple and keep away from Northern-Ireland.

Does the business expect to receive goods in Northern Ireland from an EU country?

Yes
 No

[Save and continue](#) [Save and come back later](#)

Unless you are buying goods or services from UK click NO.

Does the business expect to regularly claim VAT refunds from HMRC?

Most businesses do not claim VAT refunds. It is only possible when the VAT a business pays on business-related purchases is more than the VAT it charges customers.

[▶ Show me an example](#)

Yes No

[Save and continue](#) [Save and come back later](#)

YES

Will the business send goods directly to customers from overseas countries?

England, Scotland, Wales and Northern Ireland are the only countries not considered as overseas for the purposes of VAT.

Yes No

[Save and continue](#) [Save and come back later](#)

YES

Will the business send goods directly to customers from overseas countries?

England, Scotland, Wales and Northern Ireland are the only countries not considered as overseas for the purposes of VAT.

Yes No

[Save and continue](#) [Save and come back later](#)

YES if sending from EU

Does the business intend to send goods direct to customers from within the EU?

Yes No

Save and continue

Save and come back later

Where is the business storing goods for dispatch?

Within the United Kingdom Overseas

Save and continue

Save and come back later

Annual Accounting Scheme is not in reality as appealing as quarterly.

When will the business do its VAT Returns?

Usually, VAT-registered businesses submit their VAT returns and payments to HM Revenue and Customs 4 times a year.

[▶ About the Annual Accounting Scheme](#)

Quarterly
or
 The business would like to join the Annual Accounting Scheme

Save and continue

Save and come back later

Please opt in for the calendar year, it makes our life easier.

When do you want the business to submit its VAT Returns?

VAT Returns are usually done quarterly. The return periods are also known as a VAT stagger.

January, April, July and October
 February, May, August and November
 March, June, September and December

Save and continue

Save and come back later

Since you don't need one don't appoint one.

Do you want to appoint a UK tax representative for the business?

You can appoint a tax representative to deal with VAT matters on behalf of the business.

They will be the point of contact for VAT and they can be made responsible for any of the business's VAT debts.

Yes No

Save and continue

Save and come back later

Not a scheme you want to be in. NO.

Does the business want to register for the Flat Rate Scheme?

Businesses on the Flat Rate Scheme:

- pay a fixed rate of VAT to HMRC, based on their business type
- keep the difference between what they charge customers and pay to HMRC
- can't reclaim VAT on their purchases (except for certain capital assets over £2,000)
- usually have simpler VAT records than businesses on the standard rate scheme

They can also take an extra 1% off their fixed rate in the first year of VAT registration.

[▶ Show me an example](#)

Before you decide

You will need to have an idea how much the business will:

- spend on goods to run the company over the next 3 months
- earn in sales, including VAT, over the next 3 months

If you cannot decide right now, answer 'no'. The business can register for the Flat Rate Scheme at a later date.

Find out more about [VAT Flat Rate Scheme \(opens in new tab\)](#).

Yes No

[Save and continue](#)

[Save and come back later](#)

No skipping these, not providing the asked documents will delay registration.

We require three pieces of additional information from you so we can prove your identity

We need one piece of primary evidence which consists of a copy of government issued photo which could include:

- a passport
- a photo drivers licence
- a national identity card

We need two additional pieces of evidence which can be copies of:

- a mortgage statement
- a lease or rental agreement
- a work permit or Visa
- any correspondence from the Department for Work and Pensions confirming entitlement to benefits
- a recent utility bill
- a birth certificate

[Save and continue](#)

[Save and come back later](#)

How would you like to send the additional documents?

You can only select one method.

- Email copies to HMRC
- Post copies to HMRC

Save and continue

Save and come back later

And just submit the application and sent the documents by email - and you are done!

Check your answers before sending your application

[Show all sections](#)

Registration reason

[Show](#)

Verify your business

[Show](#)

About you

[Show](#)

About the business

[Show](#)

VAT Registration Details

[Show](#)

Confirm and submit

Save and come back later

6 **Have you previously applied for a UK VAT registration number?**

No

Yes Tell us the following details for each application

Name of the person or company that applied for the VAT registration number	Date of application
DD MM YYYY HMRC application reference number	

7 **If you previously applied to be VAT registered, tell us if the application was accepted or rejected, and the reason we made that decision**

8 **If you're currently using an online platform, give the details of all seller IDs that you hold. Also tell us the URL of your store or seller webpage**

Online platform (for example, Amazon, eBay)	Seller ID	URL of store or seller webpage	Date of first sale
DD MM YYYY			
Shopify	123123	mystore.shopify.com	01.01.2023

9 **If you are not currently using an online platform but intend to in the future, give the following information**

Online platform you intend to use	Date you intend to use the platform
DD MM YYYY	

- 10 **Please give us evidence of all contracts or agreements with the online platforms that you intend to use. If you do not have contracts or agreements, give us copies of any emails or other documents you have about setting up a store or account with the platforms**

List the evidence that you're sending with this form

Copy of confirmation of Shopify account / agreement

- 11 **Date you started to trade, or intend to start trading, in the UK**

If you do not have an exact date, give an estimate DD MM YYYY

Add a month forward for example

- 12 **Are you selling goods or do you intend to sell goods from anywhere else not mentioned above?**

For example, your own webpage?

No

Yes Please give details, including the URLs of webpages you'll sell from

- 13 **What type of goods are you supplying or intend to supply?**

Clothing/accessoires, E-books,

- 14 **Tell us the names and addresses of all distribution centres that you use or intend to use to store these goods?**

Name of distribution centre **Address**

BookVault Main street, London

- 15 **If you do not use or intend to use distribution centres, tell us where your goods are located when they're sold?**

Warehouse in Netherlands and directly from China

- 16 Please give us evidence of all contracts or agreements with the distribution centres that you intend to use. If you do not have contracts or agreements, give us copies of any emails or other documents about setting up contracts or agreements with the distribution centres.**

List the evidence that you're sending with this form

Bookvault service agreement

- 17 Please give us evidence of the suppliers of your goods and any contracts or agreements you have with them**

List the evidence that you're sending with this form

Agreement with Huang Ho supplier

- 18 Tell us the names and addresses of the individuals and/or companies who arrange or are arranging for your goods to be shipped into the UK**

Company and/or name of individual	Address
--	----------------

Fedex	Fedex street, USA
-------	-------------------

China Post	Shenzen, China
------------	----------------

- 19 Please give us evidence of all contracts or agreements with your intended transport or shippers**

List the evidence that you're sending with this form

Agreement with Fedex

- 20 Tell us the names and addresses of the individuals and/or companies who prepare or are preparing the import documentation. You should also include anyone who arranges or will arrange for your goods to be cleared by UK Customs**

Company and/or name of individual	Address
--	----------------

Fedex	London street, UK
-------	-------------------

Royal Mail	
------------	--

21 Please give us evidence of all contracts or agreements with the import agents you intend to use

List the evidence that you're sending with this form

Service agreement with Fedex

No separate agreement with Royal Mail

22 Do you have any VAT registrations within the European single market?

No

Yes Tell us the following details for each registration

Country	VAT Registration Number	Date of registration
----------------	--------------------------------	-----------------------------

DD MM YYYY

23 If you currently ship or intend to ship goods to other EU countries, tell us the names and addresses of the individuals and/or companies who arrange or who are arranging for your goods to be shipped

Company and/or name of individual	Address
--	----------------

Fedex

24 If you currently ship or intend to ship goods to other EU countries, tell us the names and addresses of the individuals and/or companies who prepare or who are preparing the import documentation. You should include anyone who arranges or will arrange for your goods to be cleared by customs in other EU countries

Company and/or name of individual	Address
--	----------------

Fedex

25 Do you intend to ship goods from outside of the UK, direct to customers in the UK?

No

Yes Tell us which fast parcels operators you use or intend to use to ship your parcels to customers
Fedex, etc.

26 Do you intend to appoint a UK VAT representative?

For more information about VAT representatives, go to www.gov.uk and search for 'Appoint a tax representative'

No

Yes Complete form VAT1TR, 'Appointment of Tax Representative' and send it to us with this form.
To find this form online, go to www.gov.uk and search for 'VAT1TR'.