



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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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"/>	
Address:	
<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

(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

