



Value Added Tax

Application for VAT Group Treatment

For official use only

Date of receipt

Registration No. of representative member

Before you fill in this form please read VAT Notice 700/2, *VAT group treatment*.

Please write in CAPITAL LETTERS. This form must be signed, by one of the applicant companies or by the person who controls the group.

Send all the appropriate form(s) to the local VAT office for the representative member.

Customs and Excise may refuse an application if they consider that it presents a risk to the revenue.

1 What are you applying for?

(✓)

☐

To set up a new VAT group

☐

To add to an existing group whose VAT registration number is

☐

To remove from an existing group or to disband a group whose VAT registration number is

Please give the date you would like this application to take effect if you don't want it to take effect from the date on which it is received by Customs.

Note: Applications will not normally be allowed retrospectively. (See Notice 700/2, *VAT group treatment*)

2 Full name of representative member

3 Is each of the proposed members of the group, (including the representative member):

(Tick box which applies)

a corporate body?

Yes ☐

No ☐

; and

Is each of the proposed members of the group, (including the representative member):

established in the UK or Isle of Man

Yes ☐

No ☐

; or

If any of the proposed members of the group (including the representative member) are not established in the UK or the Isle of Man, do they have a fixed establishment in the UK or the Isle of Man?

Yes ☐

No ☐

4 If this application is to set up a new group, or add to an existing group, does the controller of the group, to be named below, control each of the proposed members, and existing members, in accordance with the requirements set out in VAT Notice 700/2, *VAT group treatment*?

Yes ☐

No ☐

If the answer is **No**, please state for which proposed members these conditions are not satisfied and explain how they are controlled. Give these details in an accompanying letter.

5 Please give full details of the individual, corporate body or partnership who controls the group (name, trading style and address). If it is a partnership give the names of **all** the partners.

Name(s)

Address

Telephone number

Fax number

Data Protection Act 1998

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

		(Tick box which applies)	
6	Once the VAT group has been set up (or the proposed changes to the membership of an existing group have been made) will it be partially exempt? (see Notice 706 <i>Partial exemption</i>) (If Yes , please provide details, in writing, of the partial exemption method the group proposes to use to determine taxable input tax, and also provide reasons why you think this will determine a fair and reasonable deduction of input tax).	Yes ☐	No ☐
7	Does the representative member, or any proposed member of the group, have a partial exemption special method which has been either approved, or directed, by Customs? (Please provide details, in writing, if Yes).	Yes ☐	No ☐
8	Within the last 3 years, have any proposed members of the group purchased, acquired or imported capital assets which are, or will be, leased to, or otherwise used in the business of, any of the other existing or prospective group members? (Please provide details, in writing, if Yes).	Yes ☐	No ☐
9	Does any company proposing to join or leave the group, own any capital assets which will be subject to the capital goods scheme on the date on which this application is to take effect? (Please provide details, in writing, if Yes).	Yes ☐	No ☐
10	Will any proposed group members have made or received any pre-payment or down-payment in respect of any supply, part or all of which is to be delivered after it has joined the group? (Please provide details, in writing, if Yes).	Yes ☐	No ☐
11	If you are applying to remove a company from a group or to disband the group:		
	(a) Will any company proposing to leave the group be partly exempt if this change takes place? (If Yes , please provide details, in writing, of the partial exemption method that the company proposes to use to determine taxable input tax and reasons why you think this will give a fair and reasonable deduction of input tax).	Yes ☐	No ☐
	(b) Will any company leaving the group have made or received any pre-payment or down-payment in respect of any supply, part or all of which will be delivered after it has left the group? (Please provide details, in writing, if Yes).	Yes ☐	No ☐
	(c) Does any company leaving the group expect to incur input tax after having left the group which relates to any supply (including any disregarded intra-group supply) which it made whilst still a member of the group? (Please provide details, in writing, if Yes).	Yes ☐	No ☐

Declaration: You MUST complete this declaration

12	I,
	(full name in CAPITAL LETTERS)
	declare that all the information given in this application and on any accompanying documents is correct and complete.
	I understand that all the members of the group will be jointly and severally liable for the Value Added Tax due from the representative member.
	Signature Date
	Proprietor ☐ Partner ☐ Director ☐ Company secretary ☐ Other (please specify)
	(Tick box which applies)
	Of (name of body)