



Value Added Tax

For official use only

Date of receipt

Application to Change the Representative Member of a VAT Group

Notes

If the proposed new representative member is not already a member of the VAT group you must complete Forms VAT 50 and VAT 51 and send them with this application.

Please write in CAPITAL LETTERS and complete items 1 to 5.

Send all the appropriate forms to the local VAT office for the current representative member.

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

1 *I/We apply for the representative member of the VAT group,

whose VAT registration number is

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to be changed as follows:

2 Full name of current representative member

3 Full name of proposed representative member

Forms VAT 50/51 attached?

(✓) Yes

☐

No

☐

4 Does the proposed representative member hold any special status for VAT purposes (eg permitted insurer, educational institute, section 33 body, charity, etc)?

(✓) Yes

☐

No

☐

If the answer to this question is 'Yes', please provide full details in an accompanying letter.

5 Declaration: You must complete this declaration. It must be signed *either* by the person who controls the group *or* by the director/secretary of both the current and proposed representative member.

I/We understand that all members of the group are jointly and severally liable for the Value Added Tax due from the representative member.

Signature

Date

Full name

*person controlling the group/responsible officer of

Name of holding company

OR

Signature

Date

Full name

*director/secretary of current representative member

Signature

Date

Full name

*director/secretary of proposed representative member

**Delete as necessary*