



Value Added Tax

Application to Join the Annual Accounting Scheme and the Flat Rate Scheme

Section A Details of Applicant

Business Name

Business Address

Post Code

Telephone Number

VAT Registration Number (if known)

Section B Annual Accounting Application

I would like my annual accounting year to end on the last day of (Please state month)

Section C Method of Payment

I would like to pay the interim payments by
(Please tick (✓) only one box)

Direct Debit

Standing Order

Bank Giro Transfer

BACS

CHAPS

If you have selected to pay by direct debit please provide details of your bank account

Sort Code

Account Code

Section D FRS Application

My main business activity is:
(Use one of the sectors from
the Table in Notice 733)

I will use the flat rate percentage for that sector which is %

I wish to use the FRS from the beginning of my next annual accounting period.

If you wish to use the scheme from another date, please specify the date

Section E Declaration

I am eligible for the annual accounting scheme and the flat rate scheme. I will notify Customs & Excise of any changes in circumstances which affect my eligibility for the schemes.

Signature

Date

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, climate change levy), 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.

For Official Use only