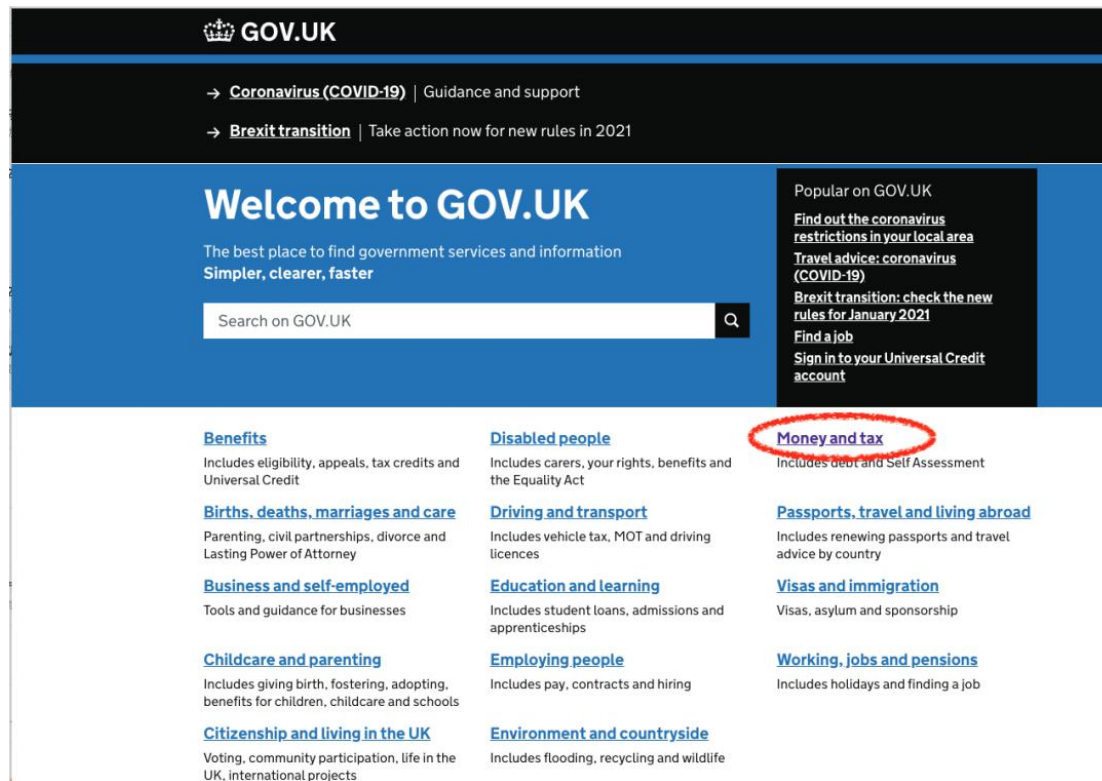


How to register a UK VAT tax number step by step

British Amazon needs to submit VAT within 60 days, otherwise the product will be removed from the shelves.

UK VAT online registration process:

1. Open the official website of the British government <https://www.gov.uk>, and click "Money and Tax"



2. Click "VAT" on the next page

→ **Brexit transition** | Take action now for new rules in 2021

[Home](#)

[Benefits](#) >

[Births, deaths, marriages
and care](#) >

[Business and self-employed](#) >

[Childcare and parenting](#) >

[Citizenship and living in the
UK](#) >

[Crime, justice and the law](#) >

[Disabled people](#) >

[Driving and transport](#) >

[Education and learning](#) >

[Employing people](#) >

[Environment and
countryside](#) >

[Housing and local services](#) >

[Money and tax](#) >

[Passports, travel and living
abroad](#) >

[Visas and immigration](#) >

[Working, jobs and pensions](#) >

Browse: Money and tax

A to Z

Capital Gains Tax

Tax when you sell property,
shares, personal possessions
and business assets >

Court claims, debt and bankruptcy

Includes recovering debts,
registering for bankruptcy and
as a creditor >

Dealing with HMRC

Reporting changes, agents,
appeals, checks, complaints
and help with tax >

Income Tax

Includes rates and allowances,
tax codes and refunds >

Inheritance Tax

Includes valuing an estate,
trusts and taxes >

National Insurance

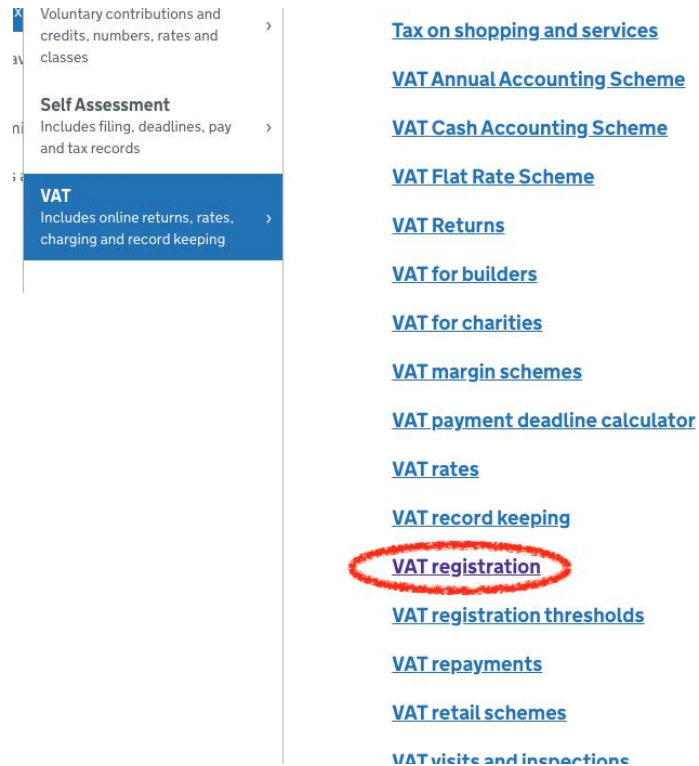
Voluntary contributions and
credits, numbers, rates and
classes >

Self Assessment

Includes filing, deadlines, pay
and tax records >

VAT

3. Find and click "VAT Registration" in the list on the right



4. Click "How to Register" on the new page

VAT registration

Contents

- [Overview](#)
- [How to register](#)
- [When to register](#)
- [Registering for VAT in EU countries](#)
- [Calculate VAT taxable turnover](#)
- [Purchases made before registration](#)
- [Changes to your details](#)
- [Cancel registration](#)
- [Transfer registration](#)

Overview

5. Click "Register Online"

— [Transfer registration](#)

How to register

Register for VAT

Most businesses can [register online](#) - including partnerships and a [group of companies](#) registering under one VAT number.

By doing this you'll register for VAT and create a VAT online account (sometimes known as a 'Government Gateway account'). You need this to submit your VAT Returns to HM Revenue and Customs (HMRC).

6. Click "Create sign in details"

Sign in using Government Gateway

Government Gateway user ID

This could be up to 12 characters.

Password

Sign in

[Create sign in details](#)

7. Fill in your email address on the next page, and then click "Continue" (Outlook or Google is recommended)

[< Back](#)

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

8. Go to the email address in the previous step to find the verification code, enter it and click "Confirm"

! If you use a browser to access your email, you may need to open a new window or tab to see the code.

Confirmation code

For example, DNCLRK

VGPBGH

▶ [I have not received the email](#)

Confirm

9. Click "Continue" (the system says our email has been verified)

Email address confirmed

This will enable us to help you get the most from this service.

[Continue](#)

[Get help with this page](#)

10. Set a password (more than 10 digits/uppercase and lowercase letters + numbers + symbols), then click "Continue"

[< Back](#)

Create a password

Your password must be 10 or more characters. You can use a mix of letters, numbers or symbols.

Password

Confirm your password

Continue

[Get help with this page](#)

11. Click the green "Continue" again

Set up recovery for your sign in details

You need to set up a recovery word so that you can get back into Government Gateway if you forget your password.

Continue

12. Set a recovery password and click "Continue"

✓ Done

Set up a recovery word

Make a note of this word in case you need it in the future.

The word must:

- be between 6 and 12 characters 长度在6-12字母之间
- not contain spaces or special characters
- not contain numbers 不含特殊字符和数字

Recovery word

Continue

13. After you receive your login ID, write it down and click "Conitnue"

**Your Government
Gateway user ID is:**

29 13 03 44

We have sent it to [redacted]@gmail.com.

You will need your user ID and your password each time you sign in to
Government Gateway.

Continue

14. Select "Organization" for company registration, then click "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

[Get help with this page](#)

15. Click Continue

Check if you can register for VAT online

We will ask you some questions about the nature of the business to check if this is the best way for you to register.

Continue

16. Select "Sole Trader" for personal company, "Partnership" for partnership company, and then click "Continue"

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

- ☐ UK company
- ☒ Sole trader
- ☐ Partnership
- ☐ Division
- ☐ Other

Continue

17. Select "NO" for e-commerce, and then click "Continue

BETA

This is a new service - your [feedback \(opens in new tab\)](#) will help us to improve it.



HM Revenue & Customs

[< Back](#)

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

18. Select NO on this page because we will sell in the UK within the next 12 months, and then click "Continue"

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

Tell us if the business will:

- sell assets bought from outside the UK and claimed a VAT refund on
- do all its business outside the UK
- have its head office outside the UK
- bring goods into Northern Ireland from an EU Member state
- sell goods located in Northern Ireland at the time of sale
- sell or move goods from Northern Ireland to an EU member state

☐ Yes ☒ No

Continue

[Get help with this page \(opens in new tab\)](#)

19. Select NO and click "Continue"

Would you like to apply for a VAT registration exception?

You can apply for a registration exception if the business goes over the VAT threshold temporarily.

If you apply for an exception and are successful, we will contact you to tell you your request has been accepted.

☐ Yes ☒ No

Continue

[Get help with this page \(opens in new tab\)](#)

20. Click on the content in the red circle

The business must register for VAT using a different service

[Use the other service](#)

21. Check "VAT", and then click "Next" (Finally enter the theme!)

▲ **YOUR HMRC services**

Register for HMRC taxes

Select taxes

Tell us the tax or taxes you want to register the business for

You can also use this service to tell us your company is now active for Corporation Tax purposes.

Your business will be automatically enrolled for the online services associated with these taxes unless you are acting as an agent. ⓘ

Please note: We will save your information for 90 days after you have started the registration process. If you have not submitted it by then, we will delete it.

* indicates required information

Select all that apply - although you cannot choose Corporation Tax and Self Assessment together: ⓘ *

- ☐ Corporation Tax (including telling us the company is now active)
- ☐ Self Assessment (including Class 2 National Insurance contributions)
- ☐ PAYE for Employers
- ☒ VAT

Next

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22. Select "Corporate Body" for company registration, "Sole Proprietor" for individual registration, and then click "Next"

Register for HMRC taxes

Type of business

It is important that HM Revenue and Customs (HMRC) know what type of business you want to register so you are only asked the relevant questions.

Select the type of business you want to register from the options shown below, then click the 'Next' button to continue.

Please note: If you are changing the legal entity of the business, for example from sole proprietor to Limited Company, you must select the type of business you are changing to.

To change your selection once you have clicked the 'next' button on the following page you must delete the registration application and start again.

For Transfers of Going Concern you must select the type of business (legal entity) you are registering.

* indicates required information

Type of business: ? *

☐ Please select an option below

☐ Sole proprietor

☐ Partnership

☒ Corporate body (eg Limited Company)

☐ Unincorporated body (eg clubs and societies)

☐ Trust

☐ Local Authority

Back

Next

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23. Select "Making or intending to make taxable supplies", then click "Next"

Register for HMRC taxes

Questions about the business

Most businesses register for VAT because they are making or are intending to make taxable supplies. However, there are other specific reasons why businesses register for VAT.

Please select the **one** reason that is most relevant to your circumstances from the list below, then click the 'Next' button to continue.

Important note

As the application will be tailored to your specific circumstances it is important that you select the correct reason for making your application.

To change your selection once you have clicked the 'Next' button you must delete the registration application and start again.

For further information click on the 'help about' symbol for more information before you select an option.

* indicates required information

Please indicate the reason for this application: ? *

- ☐ Please select an option below
- ☐ Taking over a VAT registered business as a Transfer of a Going Concern
- ☐ Changing the legal entity of a VAT registered business (eg from sole proprietor to Limited Company)
- ☐ Setting up a VAT group
- ☒ Making or intending to make taxable supplies
- ☐ Is established or has a fixed establishment in the UK and makes or intends to make taxable supplies **only** outside the UK
- ☐ Wants to apply for exemption from VAT registration

Back




Next

24. Click "Next" in the lower right corner

To continue please click the 'Next' button below.

Value Added Tax (VAT)

You will need the:

- Company Registration Number (CRN) 
- date of incorporation
- National Insurance Number of the director who is registering the business for VAT 
- contact details and those of the business
- estimated value of the taxable turnover for the next 12 months 
- details of all associated businesses within the last two years

[Back](#) [Next](#)

25. Click "Next" at the bottom right

Registration summary

You must complete all the sections below before the registration can be submitted.

To complete, view or amend a section, please follow the relevant link in the 'Status' column or click the 'Next' button to start completing the first section.

To delete this registration click the 'Delete' button. You cannot do this if you have accessed this registration as a delegate.

Share this registration form

If you want to allow another person, such as an agent to complete, view or amend this registration you can share it with them by setting them up as a delegate. To do this please follow the 'Set up a delegate' link below.

[Set up a delegate](#) ▶

- ✔ A tick means you have entered information in this section
- An arrow means you haven't entered information in this section
- ✗ A cross means this section is incomplete or information within it is invalid

Section	Status
About you	→ Personal information
	→ Your home address
	→ Your contact details
About the business	→ Business details
	→ Principal Place of Business address
	→ Business contact details
VAT registration	→ Reasons for registering
	→ Business activities
	→ Value of supplies
	→ Bank account
	→ VAT Return frequency

To delete your registration click the 'Delete' button below.

Delete

Next

26. First Name, Last Name, fill in your name Have u ever changed your name is to ask if you have ever used your name, write "NO" if you have it Date of Birth is the birthday, the format is day/month/year, such as 01/02/1940 on February 1, 1940 Click Next

About you

Personal information

Please enter the details below about the director registering for the tax(es), then click the 'Next' button to continue. You will be asked to enter business contact details later.

Do not enter your own information if you are a tax agent or tax representative acting on behalf of someone else.

* indicates required information

First name: *

Middle name(s):

Last name: *

Have you ever changed your name? * ?

Date of birth: *
eg dd/mm/yyyy

'Next' automatically saves your data

27. Check "I do not have a National Insurance number", Enter the tax identification number in the Tax identification number line. Leave the last column blank, and click "Next"

ABOUT YOU

Personal information - National Insurance number

Enter your National Insurance Number or confirm if you do not have one below.

If you are a tax agent or representative acting on behalf of someone else you must enter your client's information.

Please note: Take care to enter your National Insurance Number correctly. If you enter the wrong number your application might be delayed or HM Revenue & Customs may be unable to process it. The number must have been issued within the UK. If your National Insurance Number was issued in the Channel Islands please tick the 'I do not have a National Insurance number' box and treat it as a Tax identification number.

* indicates required information

National Insurance Number: ?
eg QQ123456A

☒ I do not have a National Insurance number

As you have indicated that you do not have a National Insurance Number you must provide the following information. *

Tax identification number: ?
2323232323

Country of origin: China

Self Assessment Unique
Taxpayer Reference (if
applicable):
eg 1234567890

'Next' automatically saves your data

Back

Next

28. Continue to click "Next" at the bottom right

Tax identification number - evidence required

Tax identification number - evidence required

⚠ WARNING: As you've provided a Tax identification number, HM Revenue and Customs will need evidence that can be used to assist with identity verification. You'll be asked to provide this evidence later in this registration.

UK residents must provide one piece of primary evidence which consists of a copy of government issued photo identification which can include:

- passport
- photo drivers licence
- national identity card

You must also provide two additional pieces of evidence which can be copies of:

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

Non UK residents must provide one piece of primary evidence which consists of a copy of government issued photo identification which can include:

- passport
- photo drivers licence
- national identity card

You must also provide two additional pieces of evidence which can be copies of:

- a mortgage statement
- a lease/rental agreement
- a birth certificate
- a marriage or civil partnership certificate
- a decree absolute or decree of dissolution certificate
- an official document from an employer that contains your name, date of birth and Tax Identification Number

Don't send bank or credit card statements.

Where this application is being submitted by an agent, who has already completed due diligence checks on their client to comply with Anti Money Laundering Regulations, the agent can provide a declaration confirming the identity of their client as one of the two additional pieces of evidence that are required. The declaration should include the following information:

- personal name, business name, business address and signature of the agent making the declaration
- membership details of the agent's professional body (name of professional body, membership number) or Anti Money Laundering Services registration number for agents who are not a member of a professional body
- a statement confirming the necessary due diligence checks have been undertaken and the agent is satisfied as to the client's identity
- personal name, business name (if appropriate) and business address of client being registered - these will be expected to match the details on the VAT registration application

[Back](#)

[Next](#)

29. Click on the content in the red circle

Address search
Your home address (Postcode search)

Please enter the information below then click the 'Find address' button to continue.
If you don't know the postcode or have a non-UK address, click either the 'Postcode unknown' or 'Non-UK address' button.

* indicates required information

Postcode: *

30. Enter your residential address and click "Next"

Address search
Your home address (Non-UK address)

Please enter the address details below then click the 'Next' button to continue.

* indicates required information

Address line 1: *

Address line 2: *

Address line 3:

Address line 4:

Country: *

31. Have you lived at this address for less than 3 years? Select "Yes" for less than 3 years, select "NO" for more than 3 years, and then click "Next"

About you

Your home address - Confirmation

Please check that the address details shown below are correct and if asked, confirm that you have lived at this address for less than 3 years, then click the 'Next' button to continue.

* indicates required information

Address line 1: 111 xxx rd

Address line 2: Shenzhen

Address line 3: Guangdong

Address line 4:

Country: China

Have you lived at this address for less than 3 * years?

'Next' automatically saves your data

32. Fill in the contact email and click "Next"

About you

Your contact details

Please enter the details below about the director registering for the tax(es), then click the 'Next' button to continue. You will be asked to enter business contact details later.

* indicates required information

Please provide at least one of the following contact details: *

Email address:

Confirm email address:

Daytime telephone number (including STD): ?

Mobile telephone number:

'Next' automatically saves your data

[Back](#)

[Next](#)

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33. After confirming that the information is correct, click "Next"

About you

Confirmation

Please check that the information below is correct, then click the 'Next' button to continue. If any of the information is incorrect, follow the link in the section you want to change.

Personal information

Name: Rouqiu Fei

Date of birth: 1 February 1940

Tax identification number: 2323232323

Country of origin: China

Self Assessment Unique Taxpayer Reference (if applicable): Not provided

[Change personal information](#) ▶

Home address(es)

Address line 1: 111 xxx rd

Address line 2: Shenzhen

Address line 3: Guangdong

Address line 4: Not provided

Country: China

[Change home address\(es\)](#) ▶

Contact details

Email address: feirouqiu@gmail.com

Daytime telephone number (including STD): Not provided

Mobile telephone number: Not provided

[Change contact details](#) ▶


[Registration summary](#)

[Next](#)

34. Fill in the company name, company registration country, and registration date (format day/month/year), and then click "Next"

Please enter the details below then, click the 'Next' button to continue.

* indicates required information

Is the business incorporated in* 
the UK?


If you indicated that the organisation is not incorporated in the UK you must provide the information requested below.

Please note: The corporate body name you enter must match the company name that you registered with the approving body when the company was incorporated.

Name of corporate body:

Country of incorporation:

Date of incorporation:
eg dd/mm/yyyy

Foreign corporate reference (if available): 

'Next' automatically saves your data

Next

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35. Ask if the company address is the address of step 31, or just choose No, then write the company address, and then click "Next"

About the business

Principal Place of Business address ?

You entered the address shown below as the home address of the person registering for the tax(es). Please confirm if the Principal Place of Business address is the same by selecting an option from the drop-down menu.

* indicates required information

Address line 1: 111 xxx rd

Address line 2: Shenzhen

Address line 3: Guangdong

Address line 4:

Country: China

Is the Principal Place of Business address the*

same as this address?

'Next' automatically saves your data

Back

Next

36. Select both "NO", and then click "Next"

About the business

Principal Place of Business - Non-UK address

If you indicated below that the business has an establishment in the UK HM Revenue & Customs will use this address, instead of your overseas address, to contact you about VAT matters.

* indicates required information

Do you have an establishment* in the UK?

Important note

For VAT purposes, it is deemed that there is an establishment in the UK if:

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

If the business does not have an establishment in the UK please answer the question below. *

You have stated your Principal Place of Business in China

Are you registered for VAT in the country shown above?

'Next' automatically saves your data

Back

Next

37. The person responsible for taxation selects the company, and then clicks "Next"

About the business

Business address - Business representative details

As your Principal Place of Business is abroad, and you do not have an establishment in the UK, you may want to use the services of a tax agent or a tax representative.

Important note

- A tax agent will be contacted about any VAT matters associated with your business based in the UK.
- A tax representative is the point of contact for VAT matters and is jointly and severally liable for any debts associated with the business based in the UK.
- HM Revenue & Customs will only accept a tax agent or tax representative with a UK address.

Please confirm who will represent the business in the UK by selecting an option below.

- Who will be responsible for the business VAT affairs in the UK? 
- ☐ Please select
- ☒ The business
- ☐ The tax agent
- ☐ The tax representative

'Next' automatically saves your data

Back

Next

38. The place of "111111" is to write the company phone number, and fill in the company email in "feirouqiu@youlianhui.com", and then click "Next"

About the business


Business contact details

Please enter details that HM Revenue & Customs can use to contact you about the business, then click the 'Next' button to continue.

Please note: The contact details entered must be those of the business and not an agent or representative of the business

* indicates required information

Please provide at least one telephone number: *

Business daytime telephone number (including STD): 

Business mobile telephone number:

Please note: You must provide an email address. This will only be used to notify you that the registration has been received and to update you on the progress of the application.

Business email address: *

Confirm business email address:

Business website address:

'Next' automatically saves your data

[Back](#)

[Next](#)

39. After making sure that the information is correct, click "Next" at the bottom right

About the business

Confirmation

Please check that the information below is correct, then click the 'Next' button to continue. If any of the information is incorrect, follow the link in the section you want to change.

Business details

Is the business incorporated in the UK? No
Name of corporate body: Feirouqiu
Country of incorporation: CN-China
Date of incorporation: 1 January 1999
Foreign corporate reference (if available): Not provided

[Change business details](#) ▶

Principal Place of Business address

Address line 1: 111 xxx rd
Address line 2: Shenzhen
Address line 3: Guangdong
Address line 4: Not provided
Country: China

Non-UK address

Do you have an establishment in the UK? No
Are you registered for VAT in the country shown above? No

[Change Principal Place of Business address](#) ▶

Business representative details

Who will be responsible for the business VAT affairs in the UK? The business

[Change business representative details](#) ▶

Business contact details

Business daytime telephone number (including STD): 1111111
Business mobile telephone number: 11111111
Business email address: feirouqiu@youlianhui.com
Business website address: Not provided

40. Because we are a new sales entity, the first two choose "NO" As for the third item, if VAT will be generated in the next 30 days, select Yes, select No, you need to give the exact time (within 90 days), and then click "Next"

VAT registration

Reason for registering - Business established outside the UK

Before 1 December 2012 businesses established outside the UK followed the normal registration rules for businesses established in the UK. However, from 1 December 2012 businesses without an establishment in the UK are required to register for VAT if:

- they make taxable supplies in the UK
- they expect to make taxable supplies in the UK in the next 30 days

Please provide the information below, then click the 'Next' button to continue.

* indicates required information

At the end of any month, before 1 December 2012, did the value of the taxable turnover go over the VAT registration threshold? ?

At any time before 1 December 2012 did the business expect that the value of the taxable turnover would go over the VAT registration threshold in the next 30 day period alone? ?

Important note

Do not include any taxable turnover that occurred outside this 30 day period.

If the business did not expect the value of the taxable turnover to exceed the VAT registration threshold in the next 30 days alone you must answer the following question:

At any time, on or after 1 December 2012, has the business ever made taxable supplies in the UK and/or had an intention to make taxable supplies in the UK in the next 30 days? ?

'Next' automatically saves your data

Next

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41. In the big red circle, enter the expected business hours of the company in the UK (within 90 days of the registration date), and then click "Next"

VAT registration

Reason for registering - Voluntary

The information you have provided indicates that the business is not required to register for VAT at this point, however you may apply for voluntary registration.

Please enter the information below, then click the 'Next' button to continue.

Important note

If you choose to apply for voluntary registration, you will have to charge VAT on all the taxable goods or services you sell, and account for that VAT to HMRC. This means you will have to submit VAT returns, and any payments due, to deadlines set by HMRC. So you should think carefully about whether registering voluntarily would benefit your business. If you want to reclaim VAT on business expenditure you have incurred, you will need to choose your registration date carefully.

* indicates required information

Please indicate if you want to continue to register voluntarily. *

☐ Please select an option below

☐ I don't want to continue with this VAT registration

☒ I want to continue with the VAT registration because the business will be making taxable supplies in the future

As you have indicated that you want to continue with the registration please enter the date you want the business to be registered from below. *

Please note: The business must account for VAT from the date of registration even if this is in the past.

Please ensure the date of registration you have requested is correct, as the VAT Act 1994 contains no formal provision for HMRC to amend a voluntary registration date.

From what date do you want the business to be registered?
eg dd/mm/yyyy

'Next' automatically saves your data

42. The big red circle writes about what the company does, and then click "Next"

Rouqiu Fei

VAT registration

Business activities - Description

Please provide a brief description, in your own words, of your current and/or intended business activities (do not enter special characters such as full stops, brackets, colons etc as these will not be accepted).

* indicates required information

Description of business activities (a maximum of 250 characters is allowed):*

Selling LED Products on Amazon

'Next' automatically saves your data

Back Next

43. Search for your own industry in the red circle, then select the composite business item, click "Add Activity", and then click "Next"

Business activities

Search activity

HM Revenue & Customs need to confirm that the business is correctly classified for national statistical purposes. Please select the main activity that best describes the business and, if applicable, up to three other activities using the search facility below.

* indicates required information

Search by: * Business activity description ▼ ?

Search for: * Household goods

Search

Search results

Please select the business activities that are relevant to your business. You can select up to four activities.

If you need a more detailed explanation of a description, further information can be found on the Office of National Statistics website in the [UK Standard Industrial Classification of Economic Activities 2007 \(SIC 2007\)](#) document. This information starts on Page 27 of the document.

Important note

The first activity you search for and select will be added as the main activity of the business.

Displaying 1 - 5 of 5 results

SIC code ▲	Sub code	Business activity description	Action
46150	006	Household goods (commission agent)	Add activity
46439	025	Radio, television and electrical household goods n.e.c. importer (wholesale)	Add activity
46499	030	Household goods n.e.c. exporter (wholesale)	Add activity
46499	031	Household goods n.e.c. Importer (wholesale)	Add activity
77299	013	Household goods hire	Add activity

Back

44. Proofread, if there is no problem, continue to click "Next"

VAT registration

VAT certificate description

The business activity description that will appear on your VAT Certificate is:

Wholesale of household goods (other than musical instruments) n.e.c

Back

Next

45. Ask if there are any other business activities. If yes, select "Yes" in the red circle and add business activities. If not, select "NO", and then click "Next".

VAT registration

VAT certificate description

The business activity description that will appear on your VAT Certificate is:

Wholesale of household goods (other than musical instruments) n.e.c

Back

Next

46. Fill in the expected sales data truthfully

VAT registration

Value of supplies

Please provide the information below. Enter estimates of any values requested, including nil values, then click the 'Next' button to continue.

* indicates required information

The total value of taxable turnover of the * £ ?

business in the next 12 months:

The value of taxable turnover that is zero rated * £ ?

in the next 12 months:

Do you expect that the VAT on purchases will * ?

regularly exceed the VAT on supplies, i.e. the

business would claim VAT repayments on most

VAT returns?

Does the business sell goods located in * ?

Northern Ireland, receive goods in Northern

Ireland from EU member states or sell goods

from Northern Ireland to EU member states?

Is your business involved in imports/exports or *

the transit of goods from/to other countries?

'Next' automatically saves your data

Next

[Home](#) | [Conditions](#) | [Privacy policy](#) | [Accessibility statement](#) | [Feedback](#) | [Contact us](#)

47. After choosing EORI, you can declare import VAT, and later you can import VAT to deduct the sale of VAT.

48. Note here that the date needs to be after the date filled in the red circle in step 42 (because the business was only registered at that time), and then click on other red lines/circles to enter the next step

VAT registration

Scheme details - Flat Rate Scheme continued

✖ ERROR: This page contains one or more errors. See details below.

You have indicated that the business wants to apply for the Flat Rate Scheme (FRS).

If you have established that the business is a 'Limited Cost Business' then it must apply a 16.5% flat-rate.

Business costs may change during the VAT reporting year, and this can affect the FRS percentage. So, before sending a VAT return, you should check again to ensure that the correct percentage has been applied.

[VAT Notice 733](#) provides further information on how and when to apply the correct percentage rate.

If the business doesn't have limited costs it should use the relevant flat-rate with the main business activity you selected:

Category of business: Wholesaling that is not listed elsewhere [?](#)

Flat Rate Scheme percentage: 8.5% [?](#)

In the first year of registration you can reduce the FRS percentage by a further 1% to 7.5%. However, you will not be entitled to use this reduction if you applied to register for VAT 12 months or more after the date you were required to do so.

[i](#) If the business is required to use the 'Limited Cost Business' Flat Rate and it is in the first year of VAT registration you can still apply a 1% discount to 15.5% for the first year. The same rules apply as above.

If the application for FRS is approved it will be effective from the date of registration.

Please note: If you want to join the FRS later than your date of registration please enter that date below.

✖ ERROR: You have entered a date before your effective date of registration. Please enter a later date.

When does the business want FRS to start?
eg dd/mm/yyyy

If you want to continue with your application for the FRS using the information shown above, please select 'Confirm application' then click the 'Next' button to continue.

Alternatively, to cancel your application please select 'Cancel application' then click 'Next' to continue.

Proceed with Flat Rate Scheme? * ☒ Confirm application
☐ Cancel application

'Next' automatically saves your data

[Back](#)

[Next](#)

49. After selecting the plan, click "Next" *The annual plan date is for accounting audit/tax filing purposes, *Payment method optional Confirm the information, after confirming, drag to the bottom of the page, click "Next"

Is your business involved in imports/exports or the transit of goods from/to other countries?	Yes
Do you want to apply for an Economic Operator Registration and Identification (EORI) number?	Yes
Change value of supplies ▶	
Scheme Details	
Category of business:	Wholesaling that is not listed elsewhere
Date you want FRS to start:	1 December 2021
Period end for the Annual Accounting Scheme:	January
Frequency of instalments:	Quarterly
Method of payment:	BACS/Internet banking
Change scheme details ▶	
Bank account	
Reason you are unable to provide bank account details for the business:	The business has an overseas bank account
Change bank details ▶	
<div>Registration summaryNext</div>	

50. Continue to click "Next",

Registration summary

You must complete all the sections below before the registration can be submitted.

To complete, view or amend a section, please follow the relevant link in the 'Status' column or click the 'Next' button to start completing the first section.

To delete this registration click the 'Delete' button. You cannot do this if you have accessed this registration as a delegate.

Share this registration form

If you want to allow another person, such as an agent to complete, view or amend this registration you can share it with them by setting them up as a delegate. To do this please follow the 'Set up a delegate' link below.

[Set up a delegate](#)

- ✓ A tick means you have entered information in this section
- An arrow means you haven't entered information in this section
- ✗ A cross means this section is incomplete or information within it is invalid

Section	Status
About you	✓ Personal information
	✓ Your home address
	✓ Your contact details
About the business	✓ Business details
	✓ Principal Place of Business address
	✓ Business contact details
VAT registration	✓ Reasons for registering
	✓ Business activities
	✓ Value of supplies
	✓ Schemes
	✓ Bank account
Identification evidence	→ Identity attachments

To delete your registration click the 'Delete' button below.

Delete

Next

51. The information is about to be uploaded next, click "Next" after uploading Upload your passport/driver' s license/ID in the red "1" place. Choose one of the three red "2" and "3" . Upload the birth certificate/rental contract/mortgage certificate. Choose two of the three (Marriage certificate is also possible) *Upload within 28 days, otherwise you need

VAT registration

Identification evidence - Add attachments

Based on the information you have provided, HM Revenue and Customs (HMRC) requires evidence to assist with identity verification.

You must first scan the evidence document and save it in PDF format. You can then attach the PDF by following the relevant 'provide attachment link' below.

You must provide one piece of government issued photographic identification, which can be a copy of:

- passport
- photocard driving licence
- national identity card

Along with two pieces of secondary evidence which can be copies of:

- a mortgage statement
- a lease/rental agreement
- a birth certificate

Don't send bank or credit card statements.

Where this application is being submitted by an agent, who has already completed due diligence checks on their client to comply with Anti Money Laundering Regulations, the agent can provide a declaration confirming the identity of their client as one of the two pieces of secondary evidence that are required. The declaration should include the following information:

- personal name, business name, business address and signature of the agent making the declaration
- membership details of the agent's professional body (name of professional body, membership number) or Anti Money Laundering Services registration number for agents who are not a member of a professional body
- a statement confirming the necessary due diligence checks have been undertaken and the agent is satisfied as to the client's identity
- personal name, business name (if appropriate) and business address of client being registered - these will be expected to match the details on the VAT registration application

If you can't scan these documents to provide the attachments online you can send them by post. To do this, follow the relevant 'Send by post' link below. You will be shown the address to use once your application has been successfully submitted. All 3 pieces of evidence must be provided by the same method.

If an attachment is not required, follow the relevant 'Not required' link where available.

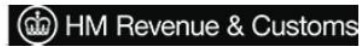
Please note: Your application for VAT registration will not be processed until all necessary documentation has been received by HMRC. If HMRC doesn't receive your documentation within 28 days of the date of your submission your application will be closed and you may need to re-apply for VAT registration.

If you want to submit your application without evidence of your identity, tick the checkbox below then click the 'Next' button to return to the registration summary page. If you do this, any attachments you've provided will be deleted.

Attachment(s) you need to provide to HMRC ?

Description	Response provided	Action
Photographic ID evidence	 No	Provide attachment ▶ 

52. You will receive the confirmation page, and the mailbox will also receive a confirmation email



[Home](#) [Contact HMRC](#) [Help](#) [Sign out](#)

Please do not post printed copies of this registration to HM Revenue & Customs, as they will not be processed.

[Submission status](#)

53. Waiting to receive the VAT number