

Before you complete this form please read VAT Notice 700/11, 'Cancelling your registration', which will help you to decide if you want or need to cancel your VAT registration.

Do not complete this form if you are transferring your business or changing your legal entity and it has been agreed that the new owner/legal entity is to retain the VAT Registration Number, see Notice 700/11, 'Cancelling your registration'.

To complete this form please complete all the questions using **black** ink and **capital letters** - If you do not complete the form correctly it may delay the cancellation of your VAT registration.

Please note:

- if you fail to cancel your registration at the right time you may have to pay a penalty
- if you choose to deregister voluntarily you will be deregistered from the date we received your form unless you request a later date, see Notice 700/11, 'Cancelling your registration'
- if you are **required** to be deregistered you will be deregistered from the date that you ceased to have an entitlement to VAT registration, see Notice 700/11, 'Cancelling your registration'

1 What is your VAT Registration Number? <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Daytime phone number <input type="text"/>
2 Please give your full name <ul style="list-style-type: none">• if your business is a limited company give your company name• if your business is a partnership please give your trading name• if the partnership does not have a trading name give the names of all of the partners <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Mobile phone number <input type="text"/>
3 Please give your trading name if it is different to the name given at question 2 <input type="text"/> <input type="text"/> <input type="text"/>	5 Please give the address for correspondence if it is different from the address given at question 4 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode <input type="text"/>
4 Please give the address of your principal place of business (that is the address from which you normally trade) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode <input type="text"/>	Daytime phone number <input type="text"/> Mobile number <input type="text"/>

- 6 Why are you applying to cancel your registration?**
(Please tick 1 box only)
- A I have ceased to trade go to question 7
- B My taxable turnover in the next 12 months will be below the current deregistration limit go to question 8
- C I am still trading but only make supplies that are exempt or outside the scope of UK VAT go to question 9
- D I am still trading but my taxable supplies are solely/mainly zero-rated and I want to apply for exemption from VAT registration go to question 10
- E I am changing my legal entity (for example, from a partnership to a Limited company) go to question 11
- F I have transferred/sold my business as a going concern go to question 11
- G I am joining a VAT group (you must also complete a VAT50 and VAT51) go to question 12
- H My VAT group is disbanding (you must also complete forms VAT50 and VAT51 for each group member) go to question 13
- I Other go to question 14

- 7 a What date did you cease to trade? DD MM YYYY**
-
- You will normally be deregistered from the date you ceased to make taxable supplies, see Notice 700/11, 'Cancelling your registration'
- b If you want to deregister from a later date provide the date below DD MM YYYY**
-

Please provide details of the reason for your request on the back of this form.

You must continue to charge VAT on any taxable supplies until you receive written confirmation of your deregistration.

Go to question 15

- 8 If you are applying to deregister on grounds of reduced turnover please provide the following information:**
- a What is the value of taxable supplies you expect to make in the next 12 months?**
- £ .
- b Please give specific details of why the value of your taxable supplies in the next 12 months will be under the deregistration threshold (for example, reduction in prices, reduction in opening hours, lost contracts).**
- If we accept your deregistration request you will be deregistered from the date we receive your form.
- If you want to deregister from a later date you should provide the date below DD MM YYYY
-
- Please provide details of the reason for your request on the back of this form.**
- Go to question 15**

- 9 On what date did you stop making taxable supplies? DD MM YYYY**
-

This is the date you will normally be deregistered from. If you want a later date please provide the date below DD MM YYYY

Please provide details of the reason for your request on the back of this form.

Go to question 15

- 10 If we accept your request you will be deregistered from the date we receive your request. If you want to deregister from a later date please provide the date below DD MM YYYY**
-

Please provide details of the reason for your request on the back of this form.

- a Please describe the nature of your supplies**

- b If you remain registered for VAT will you be in a repayment situation?**

No Yes

c If you answered No please provide further information on the back of this form explaining why you believe you are entitled to exemption from registration.

Go to question 15

11 Remember: If you are changing your legal entity and transferring your VAT Registration Number to a new legal entity then do not complete this form. See Notice 700/11, 'Cancelling your registration'.

a Please enter the date the transfer or change of legal entity took place DD MM YYYY

□□ □□ □□□□

b Describe the change of legal entity (for example, sole proprietor to partnership)

□□□□□□□□
□□□□□□□□

c Please give the name and address of the new owner (if different to question 2, 3, or 4)

Name
Address
□□□□□□□□
□□□□□□□□
□□□□□□□□
□□□□□□□□
Postcode

Please tick box if the details are still the same

d Please give the new owner's VAT Registration Number (if known)

□□□□□□□□□□□□

e Is the new owner a member of a VAT group?

No Yes

f Were all stocks and assets transferred?

No Yes

Go to question 15

12 a When did you join/will you join the VAT group? DD MM YYYY

□□ □□ □□□□

b What is the name of the representative member?

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□□□□□□□□□□

c What is the VAT Registration Number of the group (if known)?

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Go to question 15

13 Please give the date the VAT group disbanded DD MM YYYY

□□ □□ □□□□

Go to question 15

14 Please provide the date you want to deregister from DD MM YYYY

□□ □□ □□□□

Please give the reason why you want to deregister from this date on the back of this form.

Go to question 15

15 Do you have, or have you had, an option to tax on any property?

No Yes

If you answered yes, please provide details on the back of this form

16 Do you use the Cash Accounting Scheme?

No Yes

17 Please estimate the total VAT inclusive value of stocks and assets you have on hand on which VAT is due. This includes the value of the property on which an option to tax has been made and VAT has been reclaimed

£ □□□□□□□□□□.00

You may have to account for VAT on these assets on your final VAT return. See Notice 700/11, 'Cancelling your registration' for further information.

18 If your business bank account details have changed please give the new details

Bank account number

□□□□□□□□□□□□

Bank sort code

□□□ - □□□ - □□□

Please tick box if you have no account or your account has been closed

