HM Customs and Excise

Value Added Tax

Application for VAT Group Treatment - Company Details

VAT 51 No. ..... of .....

Received date stamp

Notes:

- Before you fill in this form please read VAT Notice 700/2 *VAT group treatment*.
- Use a separate form for each corporate body. In the box in the top right hand corner give each form a consecutive number and show the total number of VAT 51s you are submitting.
- Your applications on forms VAT 51 must be accompanied by a single, global application on form VAT 50. The forms VAT 51 must be signed by the person who signs the VAT 50.
- Send your application form to the VAT Registration Unit for the representative member of the group.

1 The corporate body named on this form is to be:

a) ☐ **included in a VAT group.** *(Please complete items 2 to 9 below)* **b)** ☐ **removed from a VAT group.**

VAT registration number ____ Subsidiary ref no. ____ *(Please complete items 2 and 9)*

2 **Full name of corporate body**

3 **Company incorporation number** **Date of incorporation**

4 **Trading name**
Enter the main trading name if it is different from the name above.

5 **Address of principal place of business**
Give the address of the place where the day to day affairs of the business are dealt with.

Postcode

6 **Describe the nature of your business**

7 **Current VAT registration number** (if applicable) .. ..

8 Please give:

Total expected annual taxable turnover (including zero rate activities) £

Total expected annual non-taxable turnover (i.e. exempt and non-business) £

Total expected annual value of 'taxable' supplies to fellow group members £

Total expected annual value of 'non-taxable' supplies to fellow group members £

9 **Declaration**: You **must** complete this declaration.

I, ...
(full name in BLOCK LETTERS)

declare that all the entered details and information in any accompanying documents are correct and complete.

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), 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

Keying date stamp

1. Subsidiary name
2. Reference number
3. Trade class
4. Post code
5. Registration number
6. Effective date
7. Cessation date
8. *Amendment indicator

***Enter:**

I to **Insert** details of new subsidiary

A to **Amend** subsidiary details or to record date membership ceased

D to **Delete** all record of subsidiary's membership

.....
Officer

IB(June 1999)