



Contents

Foreword	1
Introduction	2
Registration limits: taxable supplies	3
Registration limits: distance selling	4
Registration limits: acquisitions	5
Deregistration limits	6
Where to send applications to register or deregister or notification of changes to your details	7
Your rights and obligations	8
Putting things right	8
How we use your information	8

Foreword

This is a supplement to Notices 700/1 and 700/11 (April 2014).

This supplement cancels and replaces the March 2013 edition. Details of any changes to the previous version can be found in paragraph 1.2 of this notice.

Withdrawn - do not use

1. Introduction

1.1 What is the notice about?

It gives details:

a. of the current and previous registration thresholds for:

- taxable supplies
- distance sales, and
- acquisitions

b. on the current and previous deregistration limits, and

c. of the office where you should send your application form, request for cancellation or notification of changes in your details.

1.2 What's changed?

This supplement updates the VAT registration and deregistration thresholds as announced in Budget 2014.

Withdrawn - do not use

2. Registration limits: taxable supplies

2.1 Current threshold

The current registration threshold for taxable supplies is £81,000.

Since 1 December 2012, the standard UK registration threshold has not been available to non-established taxable persons (NETPs). If you are an NETP, you must register for VAT if you make any taxable supplies in the UK.

2.2 Previous thresholds

Period		Annual limit
From	To	£
21.03.90	19.03.91	25,000
20.03.91	10.03.92	35,000
11.03.92	16.03.93	36,600
17.03.93	30.11.93	37,600
01.12.93	29.11.94	45,000
30.11.94	28.11.95	46,000
29.11.95	26.11.96	47,000
27.11.96	30.11.97	48,000
01.12.97	31.03.98	49,000
01.04.98	31.03.99	50,000
01.04.99	31.03.00	51,000
01.04.00	31.03.01	52,000
01.04.01	24.04.02	54,000
25.04.02	09.04.03	55,000
10.04.03	31.03.04	56,000
01.04.04	31.03.05	58,000
01.04.05	31.03.06	60,000
01.04.06	31.03.07	61,000
01.04.07	31.03.08	64,000
01.04.08	30.04.09	67,000
01.05.09	31.03.10	68,000
01.04.10	31.03.11	70,000
01.04.11	31.03.12	73,000
01.04.12	31.03.13	77,000
01.04.13	31.03.14	79,000
01.04.14		81,000

Before 21 March 1990 the rules were different. You had to look at your past and future taxable turnover when deciding whether you needed to register. There was also a yearly limit and a 3-monthly limit.

If you think you should have been registered before 21 March 1990 you should contact our VAT Registration Service. See section 6 for contact details.

3. Registration limits: distance selling

3.1 Current threshold

The current distance selling threshold is £70,000.

It is based on sales made during a calendar year from 1 January to 31 December.

This limit has not changed since it was introduced on 1 January 1993.

Withdrawn - do not use

4. Registration limits: acquisitions

4.1 Current threshold

The current acquisition threshold is £81,000.

It is set at the same level as the normal UK VAT registration threshold.

It is the combined total of acquisitions from all EC Member States that count towards the threshold. The threshold limit is based on acquisitions made during a calendar year from 1 January to 31 December.

4.2 Previous thresholds

Period		Annual limit
From	To	
01.01.94	31.12.94	45,000
01.01.95	31.12.95	46,000
01.01.96	31.12.96	47,000
01.01.97	31.12.97	48,000
01.01.98	31.03.98	49,000
01.04.98	31.03.99	50,000
01.04.99	31.03.00	51,000
01.04.00	31.03.01	52,000
01.04.01	31.03.02	54,000
25.04.02	31.03.03	55,000
10.04.03	31.03.04	56,000
01.04.04	31.03.05	58,000
01.04.05	31.03.06	60,000
01.04.06	31.03.07	61,000
01.04.07	30.03.08	64,000
01.04.08	30.04.09	67,000
01.05.09	31.03.10	68,000
01.04.10	31.03.11	70,000
01.04.11	31.03.12	73,000
01.04.12	31.03.13	77,000
01.04.13	31.03.14	79,000
01.04.14		81,000

5. Deregistration limits

5.1 Current limit

The current deregistration limit is £79,000.

Since 1 December 2012, the standard UK deregistration limit has not been available to non-established taxable persons (NETPs). If you are an NETP, you can only deregister from VAT if you have completely ceased to make taxable supplies in the UK.

5.2 Previous limit

Period		Annual limit
From	To	£
01.04.99	31.03.00	49,000
01.04.00	31.03.01	50,000
01.04.01	24.04.02	52,000
25.04.02	09.04.03	53,000
10.04.03	31.03.04	54,000
01.04.04	31.03.05	56,000
01.04.05	31.03.06	58,000
01.04.06	31.03.07	59,000
01.04.07	31.03.08	62,000
01.04.08	30.04.09	65,000
01.05.09	31.03.10	66,000
01.04.10	31.03.11	68,000
01.04.11	31.03.12	71,000
01.04.12	31.03.13	75,000
01.04.13	31.03.14	77,000
01.04.14		79,000

Please remember you cannot apply for retrospective cancellation of registration due to reduced turnover.

6. Where to send applications to register or deregister or notification of changes to your details

If you are applying for registration you can use our online application service.

If you are applying for registration because your turnover has exceeded the registration threshold for:

- distance sales (VAT 1A)
- relevant acquisitions (VAT 1B)
- relevant supplies (VAT 1C)

or if

- you do not want to use the online registration service
- you will need to complete a paper copy of the appropriate form

6.1 Office addresses and phone numbers

Please send your standard application to register to the dedicated registration section:

HM Revenue & Customs
VAT Registration Service
Crown House
Birch Street
WOLVERHAMPTON
West Midlands
WV1 4JX
Phone 03000 523 240

For paper applications to register a VAT group (VAT1 with VAT50, VAT51) or for paper applications to register where you wish to keep the previous owner's VAT Registration Number (VAT1 with VAT68) send to:

HM Revenue & Customs
VAT Registration Service
Imperial House
77 Victoria Street
GRIMSBY
DN31 1DB
Phone 0845 039 0279

All letters and paper forms relating to:

- notification of changes in your details, or
- request for cancellation of registration (VAT7)

should be sent to our central post room at our Grimsby address.

If a reply or further information is needed then you will receive a response from the team at Wolverhampton.

If you need to speak to someone in respect of changes in details or a request for cancellation of registration phone 03000 523 240.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information, go to www.gov.uk/hmrc/your-charter

Putting things right

If you are unhappy with our service, please contact the person or office you have been dealing with. They will try to put things right. If you are still unhappy, they will tell you how to complain.

If you want to know more about making a complaint, go to www.hmrc.gov.uk/complaints-appeals/

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so.

For more information, go to www.gov.uk/hmrc/information-charter