



Claim for input tax relief from VAT on cancellation of registration

Fill in this form to claim one of the following (*tick as appropriate*):

- (a) input tax on goods and services supplied before cancellation of registration
- (b) relief from Value Added Tax (VAT) on certain services supplied after cancellation of registration, or
- (c) VAT on bad debts identified after cancellation of registration

Taxable person registered

First name

Surname

Trading style

Full trading address

Postcode

Name of person to whom payment should be made

First name

Surname

Contact address

Postcode

Former registration number

Date of cancellation of registration *DD MM YYYY*

Bank account number

Sort code
 - -

Bank account name

Signature

Description of goods and services	Name and address of supplier (or debtor for claims for bad debt relief)	Tax point	Date of invoice <i>DD MM YYYY</i>	Amount of VAT claimed £	p
Total amount of repayment claimed				<input type="text"/>	

Declaration by the signatory

Full name of signatory *(use capital letters)*

I declare that:

- the information given on page 1 is a true account of goods and services which were supplied to/by the claimant for the purpose of the registered business carried on by him/her before the effective date of cancellation of registration DD MM YYYY

- the number of original invoice(s) attached to the claim relating to the goods and services which were supplied is

- no part of the VAT/bad debt relief claimed on this form has been deducted or otherwise claimed previously
- the claimant is the person entitled to the VAT/bad debt relief claimed.

Signed

Date DD MM YYYY

Status *(for example sole proprietor, director)*

Phone number

For official use only

Received date stamp

Examination satisfied *(tick box)*

Full name *(use capital letters)*

Grade

Date DD MM YYYY

For official use only *continued*

Payment due

which includes

payment input tax - omitted from final return

relief services after deregistration

relief from VAT on bad debts

T/TYPE ERP

Cost centre

Account code

Amount

Payee's details

Countersigning officer checked *(tick box)*

Full name *(use capital letters)*

Grade

Date DD MM YYYY

Note to claimants

You can use this form to make three types of claims, as follows:

- (a) the first is for input tax, which is charged to you on supplies of goods and services whilst you were registered and which you normally would have claimed on your VAT returns
- (b) the second is for relief from VAT charged to you on certain services (not goods) supplied after your registration was cancelled and when you were no longer a registered person
- (c) the third is for relief from VAT on bad debts.

Claims on behalf of insolvent traders in bankruptcy, sequestration, compulsory/creditors voluntary liquidation, administrative receivership and administrators who have been appointed by a floating charge or a director of the company should be made on form VAT 426.

Input tax claims

If you are claiming input tax, you must produce the relevant invoice(s) (originals only) and satisfy HM Revenue & Customs that the goods and services were supplied to you before the date your registration was cancelled. If, when you were registered, your input tax claims were restricted because you had non-business activities, or you were partly exempt, you must apply the same restriction to this claim.

Relief from VAT claims

You can only claim relief from VAT on those services which, although supplied to you after your registration was cancelled, related to your taxable activities.

The most usual examples are accountants' and solicitors' services where the supply could not be made to you until after your registration was cancelled.

There is no relief from VAT on goods supplied to you after the date of cancellation or on services that are not attributable to taxable supplies.

When you claim relief from VAT, you must produce the relevant invoice(s) (originals only) and satisfy HM Revenue & Customs that the services supplied to you were for the purpose of the business carried on by you before the date on which your registration was cancelled.

If, when you were registered, your input tax claims were restricted because you had non-business activities, you must apply the same restriction to this claim. You may not claim any relief on tax incurred for exempt activities.

Bad debt relief claims

You can claim relief from VAT on bad debts identified after cancellation of your registration provided you have accounted for VAT on the supplies and can meet all the requirements of the bad debt relief scheme. Please refer to Notice 700/18 *Relief from VAT on bad debts* for further details on this scheme.

General

For either type of claim, if an invoice includes goods and services supplied for a business other than the one which is the subject of this claim, only that part of the tax which relates to the cancelled registration may be claimed.

Signatory

The claim must be signed by the claimant or on behalf of the claimant by:

- a partner in the case of a partnership (also state the names of the other partners)
- a director or the secretary in the case of an incorporated company, or
- a person authorised in writing by one of them.

The status of the signatory must be shown in the declaration section on page 2.

In the case of services supplied to a deceased trader the form must be signed by the executors or administrator. Proof of grant of probate or letters of administration must accompany this form.

This form cannot be used to correct errors on previous VAT returns of over £1,000.00; in these cases a form V652 *Voluntary Disclosure* should be completed.

On completion

This form together with original invoices should be sent to:

**HM Revenue & Customs
Accounting Adjustments
VAT 427 Team
3rd Floor South
Queens Dock
Liverpool
L74 4AA**

Please note that original invoices are not required for claims under £20,000 on behalf of companies in administration and members voluntary liquidation, **but must be available** if requested by HM Revenue & Customs.

For claims made under (a) and (b) VAT cannot be reclaimed more than four years after the date it was incurred, and for (c) four years and six months from the date when the relief became claimable.

Please note, incomplete or illegible claims will be rejected and returned without further reference.