



Value Added Tax

- (A) Claim for Input Tax on goods and services supplied before cancellation of registration.**
- (B) Claim for Relief from VAT on certain services supplied after cancellation of registration.**
- (C) Claim for Relief from VAT on Bad Debts identified after cancellation of registration.**

Note to claimants

You can use this form to make three types of claims. 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.

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.

The third is for relief from VAT on Bad Debts.

Claims on behalf of insolvent traders should be made on Form VAT 426.

1. Input Tax Claims. If you are claiming Input Tax, you must produce the relevant invoice(s) (originals only) and satisfy the VAT office 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.

2. 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 the VAT office 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.

3. 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 for further details on this scheme.

4. 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.

5. Signatory. The claim must be signed by or on behalf of the claimant – by the claimant himself/herself (if an individual), by a partner in the case of a partnership (also state the names of the other partners), by a director or the secretary in the case of an incorporated company, or by a person authorised in writing by one of them. The status of the signatory must be shown at the foot of the declaration overleaf. 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.

6. On Completion. This form together with **original** invoices should be sent to the following address: HM Customs and Excise, Accounting Adjustments - VAT 427 team, 3rd Floor South, Queens Dock, Liverpool, L74 4AA.

7. Please note that for claims made under (A) and (B) above VAT cannot be reclaimed more than three years after the date it was incurred, and for (C) three years from the date when the relief became claimable.

Please complete in BLOCK LETTERS

Name of taxable person who was registered											
Trading style											
Trading Address											
Name and address of claimant if either is different from the above											
Former registration No.						Effective date of cancellation of registration					
Description of former/ current trading activities											

Details of claim

Description of goods and services	Name and address of supplier (or debtor for claims for Bad Debt Relief)	Time of supply		Amount of VAT claimed
		Tax point	Date of invoice	
Total amount of repayment claimed				

Declaration by the Signatory

I declare that
(full name of signatory in BLOCK LETTERS)

- the above 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 ;
(effective date of cancellation of registration)
- the attached † invoice(s) (originals only) relate to the goods and services which were supplied;
- 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.

Signature Date 20

Status *(see Note 4 overleaf)*
(e.g. sole proprietor, director etc.)

Your daytime telephone number

† Insert number of invoices attached to the claim.

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

Received-LVO date stamp No.	Payment authorised Payment £ due includes £ (Input tax - omitted from final return) and £ (Relief - services after de-registration) and £ (Relief from VAT on Bad Debts) Band Date	T/TYPE RRP Cost Centre <input style="width: 50px;" type="text"/> Account Code <input style="width: 50px;" type="text" value="5 3 8 2 7"/> Amount £ Payee
Examination *Satisfied Band Date	*Countersigning Officer Checked Band Date	