VAT registration checklist

You must register for VAT if your taxable turnover for the last 12 months went over £90,000, or you expect it to in the next 30 days. Before you apply, gather your UTR, bank details, turnover figures and a 12-month estimate, plus your company number or National Insurance number. Once your VAT number arrives, add it to your invoices and keep digital records for Making Tax Digital.

Check whether you have to register

- [ ] Add up your taxable turnover for the last 12 months, not just this tax year. Registration is due once it goes over £90,000.
- [ ] Check whether you expect taxable turnover to go over £90,000 in the next 30 days alone.
- [ ] Note the date you went over, or the date you realised you would: it sets your registration deadline and effective date.
- [ ] If you're below the threshold, decide whether voluntary registration makes sense.

Details to have ready

- [ ] Your Unique Taxpayer Reference (UTR), and your company registration number if you're a limited company.
- [ ] Your National Insurance number and photo ID, if you're registering as an individual or partnership.
- [ ] Business bank account details.
- [ ] Turnover details and an estimate of taxable turnover for the next 12 months.
- [ ] Sign-in details for HMRC online services, or your accountant's agent details.

Once you have your VAT number

- [ ] Sign up for your VAT online account as soon as the 9-digit VAT number arrives.
- [ ] Show the VAT number on every invoice, and switch to full VAT invoices for VAT-registered customers.
- [ ] Set up compatible software to keep digital records and file VAT Returns under Making Tax Digital.
- [ ] Diary the first VAT Return and payment dates HMRC sends you.
- [ ] Keep VAT records, including the VAT account and VAT invoices, for at least 6 years.

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Guidance and the latest version: https://www.countify.co.uk/resources/checklists/vat-registration-checklist