

A step-by-step guide to registering for VAT

VAT

Invoicing

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In this guide, we'll aim to talk through *how* to register for VAT with HMRC, as opposed to the *why* you should (or shouldn't) register for VAT but we cover that in more detail within the blog linked [here](#).

Before you start, you'll need to ensure that you have:

- Government gateway login credentials
- Details of your company turnover and activities
- Your company bank details
- Your company registration number - this is the 'Companies House Number' which you'll find in the HMRC & Taxes section of Mighty
- Your Corporation Tax Number (UTR) - again, you can find this in the HMRC & Taxes section of Mighty. If you have only recently incorporated in the last week or so, you may still be awaiting for this to arrive in the post from HMRC.
- Three documents needed to verify your identity. One will need to include a government issued photo, such as:
 - A passport, driving licence or national identity card.
- Then, two additional documents, which can be:
 - A mortgage statement or a rental/lease agreement.
 - A recent utility bill.
 - A birth certificate
 - A work permit or Visa

Providing you have the above, you'll be ready to start the VAT registration!

Step 1 - Sign in to your Government Gateway

The first step will be to go onto HMRC's [Register for VAT](#) online page and clicking the 'start now button' halfway down the page:

Register for VAT online

Start now >

Here, you'll then be prompted to login to your government gateway account.

Step 2 - Completing the Application

You'll then be at the start of the registration process for registering for VAT and can follow the steps which we'll also outline below. Whilst the process is fairly straightforward, and you may not need to follow these steps, below is a point that's worth highlighting:

Effective Date for VAT:

At the end of the VAT application, you will be asked 'what do you want the business's VAT start date to be? This date is effectively the date in which you want to be charging your clients VAT.

A common mistake people can make, if their business has already been running for some time, is to select the company's incorporation date. This can cause a lot of admin, as you'll then need to [raise VAT-only invoices](#) for all the invoices sent thus far.

Therefore choosing the current date or a future date is the best option for avoiding admin. VAT registration numbers can take up to 40 days to arrive, you can still [invoice whilst you're awaiting your VAT number](#). However, as you can reclaim VAT on services up to 6 months prior to your registration date and VAT on goods up to 4 years prior to your registration date, this should be factored in also.

Completing The Application:

Whilst a lot of the questions within the application might be fairly self-explanatory, here's more information of each step in case you get stuck at any point and need to refer to this (if not, skip to step 3):

1. **Reference name** - this can simply be your business name followed by VAT registration - although, it's not too important as it's just for your own reference.
2. **Declaration** - accept the declaration and click continue.
3. **Does the business have a fixed establishment in the UK (or Isle of Man)** - essentially, this just means that you're managing the business from the UK (i.e. living and working), so presumedly as a Mighty client, you can click yes to this!
4. **What type of business do you want to register for VAT?** You can click 'UK company' which includes limited companies.
5. **Is the business applying for the Agricultural Flat Rate Scheme?** Click no - (if the answer is yes, Mighty probably isn't a good fit for you!).
6. **Will the business do any of the following activities over 12 months (sell assets from outside the UK and claim a repayment/sell goods into Northern Ireland from an EU member state)** - Click no - (if the answer is yes, Mighty probably isn't a good fit for you!).
7. **Why do you want to register the business for VAT?** You can click 'it's selling goods or services and needs or wants to charge VAT to customers'
8. **Has the business's taxable turnover gone over £90,000 in any 12 month period?** The likely answer to this will be 'no' - unless you already exceeded the threshold.
9. **Does the business expect to make more than £90,000 in a single month or 30-day period?** The likely answer to this is no, but HMRC are trying to establish whether you could exceed the threshold

whilst awaiting your VAT reference.

10. **Do you want to voluntarily register the business for VAT?** The answer to this will be 'yes' if you are below the VAT registration threshold (£90,000 turnover) but wish to register for VAT voluntarily.
11. **The business will be signed up for Making Tax Digital (MTD) for VAT** - MTD effectively requires you to keep digital records and submit VAT returns directly to HMRC. Mighty is MTD approved and will help you do exactly this, so you can click continue to register for VAT.
12. **What is the company registration number?** This is the 'Companies House Number' which you'll find in the HMRC & Taxes section of Mighty or you can find it by searching your company on the [Companies House register](#).
13. **What is the company's Unique Taxpayer Reference?** You can find this in the HMRC & Taxes section of Mighty. If you have only recently incorporated in the last week or so, you may still be awaiting for this to arrive in the post from HMRC. If you're unsure where to find this, please contact us.
14. **Has the organisation ever made a payment towards any of the following taxes?** This will allow you to tick Corporation Tax, PAYE or 'no'. If you haven't paid any of these taxes yet, you can click no. If you have, you can tick the relevant taxes, as there will be an additional question to help verify you.
15. **About you** - this will require your first name, last name, date of birth, National Insurance number, confirm your role (director) in the business, your home address and your contact details.
16. **About the business** - again, this will require basic information such as the business address, contact details, if you have a website, contact preferences etc. It will then ask for more information on your business activity, which will also ask for your SIC code. You can find the SIC code used on Companies House for your business by searching for your company on the [Companies House register](#).
17. **Will the business trade VAT-taxable goods with countries outside the UK?** The answer to this, as a Mighty client, will likely be 'no', as we primarily work with clients providing a service rather than physical goods.
18. **What will the value of the VAT-taxable turnover will be for the next 12 months?** This will be the turnover over the coming 12 months that you expect to charge VAT on top of.
19. **What will the value of the zero-rated turnover will be for the next 12 months?** This will be any turnover you expect that will be zero-rated. For most freelancers, they do not make zero rated supplies. If you make B2B supplies of services to clients outside the UK these sales are classified as outside the scope of UK VAT and you do NOT report these here. Instead HMRC is likely to request additional information after your VAT application to confirm the company is making taxable supplies. If that happens do please reach out to your dedicated accountant.
20. **What do you want the business's VAT start date to be?** This is an important question, so please refer to the effective date for VAT section above.
21. **When will the business do its VAT returns?** For this, you can click 'quarterly' which is the default.
22. **How does the business want to pay VAT?** 'BACS (internet banking) or Direct Debit' is usually the easiest. The direct debit can be set-up at a later date.
23. **Does the business wish to join the flat rate scheme?** For most freelancers, as they will be classed as a 'limited cost trader', the [flat rate scheme](#) is less beneficial so the answer to this tends to be 'no'. However, if you wish to discuss this, please get in touch with support@mightyaccounting.com.

You'll then arrive at the end of the application, where you can review your answers and then click 'confirm and submit'.

Step 3 - Receiving your VAT number & linking this to your government gateway

You should receive your VAT registration certificate in the post within 40 days. Please forward a copy to us, and we'll be happy to update Mighty accordingly for you. However, you'll also need to link your VAT scheme to your government gateway, and then link Mighty to your government gateway. This is discussed in more detail in [this guide](#).

Hopefully the above helps, but please contact us (support@mightyaccounting.com) if you have any questions.

Read this guide online (always the latest version): <https://app.mightyaccounting.com/Knowledge/article/vat-registration>