

### And need to claim for:

- trustees, liquidators or administrative receivers of insolvent VAT registered traders under their control, or
- an administrator appointed by a floating charge or a director of the company. (Note, you must send a copy of the appointment letter with this claim.)
- input tax on goods and services supplied before cancellation of registration
- relief from Value Added Tax (VAT) on certain services supplied after cancellation of registration.

## About the insolvency practitioner

7	<b>Please provide full details of insolvency practitioner and company making the claim</b>
Full name of insolvency practitioner	
<input type="text"/>	
<input type="text"/>	
Insolvency practitioner's company	
<input type="text"/>	
Insolvency practitioner's company address	
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	
Postcode	
<input type="text"/>	
Insolvency practitioner's phone number	
<input type="text"/>	

## Payment details

**8** Please provide your account details so that HMRC can make payment electronically. It is quicker and safer to make payments electronically.

Names of account holders

Bank account number

Sort code

–

–

If you are unable to accept electronic payments and your claim is for less than £20,000, please tell us who to make the cheque payable to

Total amount of claim before offset

£

•



## Supply invoice details

Please write clearly using **black ink**. Illegible claims will be rejected without further reference.

Please supply all invoice reference numbers and dates on the schedule of invoices. If your claim is for more than £20,000 please include copies of invoices.

You must make **all** books and records, including original invoices, available for inspection if required.

[illegible]

Cheque enclosed for offset action against dividend  
VAT833 *Statement of VAT on goods sold in satisfaction of a debt*

## Declaration

Please complete and sign this declaration

**Full name of signatory** *Use capital letters*

  

I declare that:

- the claim on page 1 is for goods and services supplied to the claimant for the purpose of the registered business carried on before the effective date of deregistration *DD MM YYYY*

- no part of the VAT claimed on this form has been claimed previously
- the information given is true and complete
- I am entitled to the VAT claimed
- I understand that HM Revenue & Customs are treating me as the taxable person for the purpose of this claim under regulations 9 and 30 of the Value Added Tax Regulations 1995.

**Signature**

**Status** *For example trustee, liquidator, administrative receiver*

**Dated** *DD MM YYYY*

## Checklist

**If this is your first claim please enclose a copy of the VAT769 *Notification of insolvency details***

**Enclosed** Yes ☐ No ☐

**Is this claim for more than £20,000?**

Yes ☐ No ☐

If Yes, tick this box to confirm you have included copies of invoices ☐

## What to do next

When completed send the form together with any cheque and the attachments ticked above to the following address:

HM Revenue & Customs  
National Insolvency Unit  
Regian House, 5th Floor  
James Street  
LIVERPOOL  
L75 1AD

## What will happen when you get my completed claim form?

You can expect to receive payment within 30 working days from the date your completed claim is received by National Insolvency Unit, subject to the verification of your claim.

### Further information

Please read Notice 700/56 *Insolvency*. It is aimed at insolvency practitioners and official receivers who are dealing with the business activities of VAT registered traders. Go to [hmrc.gov.uk](http://hmrc.gov.uk) and enter *Notice 700/56* into the *Search* box.

For further advice about making a claim on this form, please phone the Insolvency Helpdesk on **0151 242 8953**.