

# Insolvent traders claim for input tax after deregistration

## Use this form if you are:

- 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.)

#### And need to claim for:

- 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.

	Details of insolvent trader	About the insolvency practitioner
1	Full name of insolvent trader Use capital letters 7	and company making the claim
		Full name of insolvency practitioner
2	Former VAT Registration Number	
		Insolvency practitioner's company
3	Effective date of deregistration DD MM YYYY	Insolvency practitioner's company address
4	Date of insolvency DD MM YYYY	
		Postcode
5	Was this part of a VAT group?	Insolvency practitioner's phone number
	Yes No	
	If Yes, attach group letter	Payment details
	Insolvency type	_
6	Please tick one box to state your type of insolvency	can make payment electronically. It is quicker and
	Bankruptcy	safer to make payments electronically.  Names of account holders
	Sequestration	Lames of decount houses
	Creditors/compulsory voluntary liquidation	Bank account number
	Administrative receivership	
	Administration - Directors floating charge	Sort code
	If ticked, an appointment letter must be provided	
		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  £  •  •  •  •  •  •  •  •  •  •  •  •

Please use the space below to tell us about any furth	ner relevant information to progress your claim
For official use only	
Reference	Cleared for repayment
	Initials
Amount checked for processing	
£ · · · · ·	Date DD MM YYYY
Payable Order to be issued for	
£ · · · · · · · · · · · · · · · · · · ·	Received date stamp
	·
Checking officer's name in full	
Grade	
Signature	Balance of claim constructively repaid as detailed below:
	Against dividend
	£
Date DD MM YYYY	Against VAT833
	£
	Against VAT period <i>reference</i>
	rigamize of the particle relations
	Against VAT period amount
	£ · ·
	Other specify
	Other amount
	£

## **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.

			Time of supply		Amount of VAT claimed	
Name of supplier	Supplier reference or invoice number	Type of goods or services	Tax point	Date of invoice DD MM YYYY	£	р
			Total amount	of VAT claimed	£	

VAT833 Statement of VAT on goods sold in satisfaction of a debt

Cheque enclosed for offset action against dividend

n I d						
Declaration						
Please complete and sign this declaration						
Full name of signatory Use capital letters						
I declare that:						
<ul> <li>the claim on page 1 is for goods and services supplied to the claimant for the purpose of the registered</li> </ul>						
business carried on before the effective date of deregistration <i>DD MM YYYY</i>						
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						
	<ul> <li>I understand that HM Revenue &amp; 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.</li> </ul>					
Signature						
Status For example trustee, liquidator, administrative receiver						
Dated DD MM YYYY						
Charliffer						
Checklist						
If this is your first claim please enclose a copy of the VAT769 Notification of insolvency details	Is this claim for more than £20,000?					
the VALLOS Notification of hisotremey details	Yes No					
Enclosed 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** 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.