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## **VAT: online registration and the threshold for non-UK established businesses**

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HMRC has published an updated Tax Information and Impact Note about VAT online registration and the removal of the threshold for non-UK established businesses.

On 31 October 2012, HMRC introduced an enhanced and streamlined online service for VAT registration, deregistration and variations of business details.

From 15 October 2012, the requirement to prescribe 20 VAT forms in secondary legislation was removed. Instead the particulars of these forms are determined by the Commissioners and have been made available publicly.

From 1 December 2012, non-UK established businesses are required to register for VAT regardless of the value of taxable supplies they make in the UK. These businesses no longer benefit from the UK VAT registration threshold.

The Tax Information and Impact Note are available from HMRC.

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