Use this form if you wish to apply to join the Flat Rate Scheme. For more information on the Flat Rate Scheme please refer to Notice 733 Flat Rate Scheme for small businesses which is available on our website, go to www.hmrc.gov.uk

**About the business**

- Business name
- Phone number
- Business address
- Postcode
- VAT Registration Number If known

**Flat Rate Scheme (FRS)**

Tell us your main business activity.

Use one of the trade sectors from the table accessed in section 4.3 of Notice 733 Flat Rate Scheme for small businesses. Please note that this table is only available on our website, go to www.hmrc.gov.uk

- Enter the flat rate percentage that you will use for this trade sector. 
  
  *Note: enter the full rate even if you are entitled to the 1% reduction.*

You will be notified of the start date for using the FRS. This will be from the beginning of the VAT period after we receive your application. If you prefer another date write the date and reason below.

- Date DD/MM/YYYY
- Reason

**Declaration**

The information given on this form is true and complete.

I am eligible for the Flat Rate Scheme.

I will notify HM Revenue & Customs of any changes in circumstances which affect my eligibility for the scheme.

- Name
- Signature
- Date DD/MM/YYYY
- Status For example, director, partner, proprietor

**What to do next**

Send this completed form to: HMRC National Registration Unit, Imperial House, 77 Victoria Street, Grimsby, Lincolnshire DN31 1DB.

VAT600FRS