

TaxKiln, VAT deregistration request letter

[Business name]

[Address]

[Date]

HM Revenue and Customs

VAT Registration Service

BX9 1WR

VAT Registration Number: [VAT number]

Subject: Request for VAT deregistration

Dear Sir or Madam,

I am writing to request deregistration from VAT for [business name] (VAT registration number [VAT number]) on the basis of [SELECT ONE, delete the other two below]:

Voluntary deregistration, turnover below threshold

My VAT-able turnover for the next 12 months is expected to be GBP [X], below the deregistration threshold of GBP 88,000 (2025/26). My VAT-able turnover for the previous 12 months ending [date] was GBP [Y]. I confirm this is a genuine + sustained reduction in turnover. The reduction is due to [brief explanation: scaled-back operations, reduced client base, seasonal business, retirement planning, etc.].

Requested deregistration date: [date].

Ceased trading

[Business name] ceased trading on [date]. The business will not resume trading. Final supplies were made on [date]. Outstanding debtors will be collected; no further VAT-able supplies will be made. Requested deregistration date: [cessation date].

Transfer as a going concern (TOGC)

[Business name] was transferred to [transferee name] on [date] as a going concern under VAT Act 1994 s.49 + Article 5(1) of the VAT (Special Provisions) Order 1995. The transferee's VAT registration number is [transferee VAT number]. They have confirmed they will retain VAT records for 6 years.

Requested deregistration date: [transfer date].

Post-deregistration matters:

- I will submit a final VAT return covering the period from [last return date] to deregistration date.
- I will account for output tax on stock + capital assets retained at deregistration date where VAT on acquisition exceeded GBP 1,000 (deregistration adjustment).
- I will retain all VAT records for 6 years from deregistration date.
- I will cease issuing VAT invoices from the deregistration date.
- I will remove "VAT registered" + VAT number from marketing materials, website, invoices, + email signatures.

Bank details for any final repayment:

- Bank name: [Bank]
- Sort code: [Sort code]
- Account number: [Account]
- Account name: [Account holder]

If you require any further information, please contact me using the details below.

Yours faithfully,

[Signature]

[Printed name + role, e.g. Director / Sole Trader]

[Phone]

[Email]

Notes for the sender (delete before sending):

- Online deregistration via gov.uk is faster for routine cases.
- Voluntary deregistration requires genuine sustained reduction; HMRC may query bouncing-back turnover.
- TOGC requires transferee to be VAT-registered + continuing the same business + retaining records.
- Statute: Value Added Tax Act 1994 ss.1 to 5 + Schedules 1, 1A; VAT Regulations 1995 (SI 1995/2518).

TaxKiln, taxkiln.co.uk. Guidance, not advice. We explain the rules; we do not assess your situation. Template last reviewed 2026-05-24.