

## Application to join the Annual Accounting Scheme and Flat Rate Scheme

About the business Business name and address	Phone number
Name Address  Postcode	VAT Registration Number <i>If known</i>
Annual Accounting Scheme I would like my annual accounting year to end on the last day of please state month	
Flat Rate Scheme (FRS) Tell us your main business activity. Use one of the trade sectors from the table in Notice 733 Flat Rate Scheme for small businesses	Enter the flat rate percentage that you will use for this trade sector.  I wish to use the FRS from the beginning of my next accounting period.  If you wish to use the FRS from another date, specify the date DD MM YYYY
Method of payment  Enter X to tell us how you would like to make your interim payments.  Monthly  Quarterly  Enter X to tell us how you would like to pay.  Bacs  Direct Debit  Bank Giro Transfer  Standing order  CHAPS	If you choose to pay by Direct Debit provide details of your bank account and enclose form VAT623 Instruction to your bank or building society to pay by Direct Debit.  Sort code  Account number
Declaration The information given on this form is true and I am eligible for the Annual Accounting Scheme and the Flat Rate Scheme.  I will notify HM Revenue & Customs of any changes in circumstances which affect my eligibility for the schemes.  Name	complete. Signature  Date DD MM YYYY

What to do next Send this completed form and supporting form VAT623 (if applicable) to HMRC National Registration Unit, Imperial House, 77 Victoria Street, Grimsby, Lincolnshire DN31 1DB.

VAT600AA/FRS HMRC 07/10