

Changes to business circumstances and VAT deregistration

HMRC have recently announced that with immediate effect all postal correspondence to change VAT registration details or to deregister from VAT is to be sent to Grimsby National Registration Service, HM Revenue & Customs, Imperial House, 77 Victoria Street, Grimsby, DN31 1DB. If you are not based in the UK you need to contact Non Established Taxable Persons Unit (NETPU), HM Revenue & Customs, Ruby House, 8 Ruby Place, Aberdeen, AB10 1ZP.

See below for examples of changes that you must tell HMRC about straight away:

- Changes in names and addresses
- Death and illness
- Changes to a partnership, or forming or ending a partnership
- Changes in the legal status of your business
- Changes to the goods or services you supply
- A reduction in your turnover or your international trade
- Changes to your bank details
- Changes to a VAT group
- Closing or selling your business