

Islamic Republic of Iran

State Tax Organization

VAT

Value Added Tax

Registration Form

Draft

Form No: 82-300-01

ID No:

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Please read carefully the instructions before filling the VAT registration form.
For further information contact us via telephone No: 2276876 or E-mail at
WWW.VAT.IR/Register

Answer the questions carefully clearly, please.

Section 1: information concerning the taxpayer

Natural entity

- 1- Name:
- 2- Surname:.....
- 3- Father's name:.....
- 4- ID Card No:
- 5- Date of birth :
- 6- Place of birth:
- 7- National Code:
- 8- Nationality:

Legal entity

- 9- Legal entity's Name:
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- 10- Type of legal entity: Public Joint stock Private Join stock L.T.D Partnership
- Cooperative Mixed stocks non-profitable others

- 11- Commercial name:

- 12- Type of ownership: Governmental Non-governmental public foundation
- Public Foundation Non-governmental institutions

- 13- Registered under number:.....

- 14- Date of registration:

- 15- The country in which the registration has been done

- 16- Commercial Card No:.....

- 17- Date of issuing commercial card:

- 18- Economic Code:

- 19- Other partner's names:

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20- Legal domicile address: Province: City: Avenue: Street:
 Alley: No: Floor: Unit:

21- Postal Code: 22- Fax & telephone:

23- E-mail: 24- Internet site:

25- Write your present activities with priorities.

1- 4-

2- 5-

3- 6-

26- Are partners or the managers registered in this form involved in other activities(weather personal, cooperative or administerial) ?

Yes No

If yes, write the activities and VAT registration.

.....

.....

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27- Are you involved in other activities registered by STO?

Income tax inheritance tax Real estates income tax imports and exports Others

If your option is "other" , explain.

Section 2: information concerning the taxpayer's accounts

28- Do you want the refund paid to you regularly? Yes No

29- Is your accounting system mechanized? Yes No

If yes, explain the specifications of the software: software.....version.....

30- Are your sales and purchase system mechanized? Yes No

If yes, explain the specifications of the software: software.....version.....

Section 3:

Commercial ownership transfer

31- Did you buy a company registered in VAT or did you change the ownership (For example, private to public joint stocks) Yes No If no, go to the question 36.

32- If yes, when was the transfer of ownership or the change of ownership type done?

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33- Who was the ex-owner of your company?

34- What was his VAT ID No?

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35- Do you want to reserve your previous No? Yes No

If yes, you and ex-owner should express your satisfaction in case of preserving previous number , you are deemed responsible for the VAT liabilities of the ex-owner.

We need your information for determining the registration conditions. Here the volume of the taxable goods and services is called the volume or your transactions.

The answer to this question is that if you need to be registered or not, is related to the volume or transactions in 12 past month or the expected level of circulated transactions.

36- has the sale of VAT taxable goods or services, in 12 past month , gone over the threshold?

Yes No

If yes, write the volume.

Note: when your sales volume goes beyond the threshold, you should be registered in the following month.

37-Do you expect the taxable supply goes beyond the threshold for registration, in 30 next day?

Yes No

If yes, write the volume.

Optional registration

38- If you are not subject to the VAT , but are interested in optional registration, write the reason.

39- How much do you assess the value or taxable sale or your, in 12 next month?

40- Do you expect to supply exempted goods and services?

If yes, How much do you assess the value of your exempted supplies in 12 next month in RLS?

41- Write your banking account information.

Account No:

Bank name:

Bank code:

If you don't announce your bank account information , refund will be done with delay by the organization.

Section 4: verification of the statements:

I, here by, verify the reality and completion of the information in the registration form.

42- Name:

43- Surname:

44-Date:

45- Position and profession of the taxpayer:

- Manager Partner Attorney or representative
 Administrative affaires officer Owner
 Others

46-Signature:

This part will be filled by the registration department.

According the statements by the taxpayer and the article.....the taxpayer is allowed to be registered. Yes No

Name and surname of the officer.....

Signature

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Deregistration Form

Draft

ID NO																				
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Secretariat NO/...../.....	Date of registration/...../.....
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« Read the instructions before taking measures for deregistration. »

Note:

If your legal status or type of business has been changed and your company's new owner is not interested to preserve the previous VAT number, fill this form.

1- Name:

2- Surname:

3- Company's Name:

4- Other partners:

1- 5-

2- 6-

3- 7-

4- 8-

5- Legal domicile address: Province: City: Avenue: Street:
Alley: No: Floor: Unit:

6- Postal Code: 7- Fax & telephone:

8- E-mail: 9- Internet site:

10- If you have any address by which you can be contacted immediately and it is not the same as the previous, write it down.

Province: City: Avenue: Street:

Alley: No: Floor: Unit:

11- Postal code: 12- Fax & telephone:

13- E-mail: 14- Internet site:

The reasons for deregistration

Why do you want to be deregistered?

Please read the items from A to E and choose one of them and answer the question.

A: decrease of transactions under threshold (choose 15 to 16)

15- Explain the volume of taxable transactions in 12 past months.

16- Please explain the reasons for the decrease of the transactions volume .(please explain completely the prices decrease, working hours decrease , terminated contracts and also explain its impacts on the transactions volume.

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17- I want to be deregistration as of/...../..... because my registration was optional.

B: change of legal status (Fill the items 18, 19)

C: Transfer or sale of company / institute possessed (Fill 18-22 items)

18- Write the date of legal transfer or status change.

19- Explain the type and method of change.

20- Name and address of new company /institute.

Name:

Surname:

Address:

.....

.....

10-digit postal code:

21- Write the code of the new owner.

22- Have all the stocks of assets been transferred to the new owner? Yes No

If the answer is no, write the net value of stocks or assets for which you have paid tax.

..... RLs

D: The transactions subjects are now VAT exempted

23- I transacted tax exempted goods and services as of / /

E: Any other reasons

24-
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..... Further explanation should be attached in a separate paper .

25- If your banking account number or the party to the transaction has been changed, please explain here.
Account No: Bank Name:
Bank Code:
Note: if the changes of banking account are not announced, the refund will be done with delay.

★ Note: If your reasons for deregistration are accepted, you registration will not be valid.

Hereby, I declare that all the information on the deregistration form are real and complete.
Name:
Surname:
Date:
Signature:
Position and profession of the filler:
 Manager Partner Representative
 Administrative affaires officer Owner Other's

This section will be filled by the registration department.

According to the information included in the registration form, or in the instructions, the taxpayer will be will not be allowed to deregistration.
Name and surname of the officer
.....
Signature