

RA

Royal Academy of Arts

Summer Exhibition 2018

VAT

Artists without a UK residence are classed as NETPs (Non-Established Taxable Persons) and must register with HMRC (HM Revenue & Customs) for a UK VAT number before they can sell works of art in the Summer Exhibition.

- If you are an NETP, you do not need to apply for a UK VAT number unless your entry is shortlisted.
- If your entry is shortlisted, you must supply us with your UK VAT number by **1 May**, or we will not be able to make your artwork available for sale.
- You can enter the price of your artwork when you fill out your form, but we will list it as NFS (not for sale) if we do not receive your UK VAT number.

● More information about UK VAT registration can be found under Section 9 at:

<https://www.gov.uk/government/publications/vat-notice-7001-should-i-be-registered-for-vat>

● You can register online for free at: <https://www.gov.uk/vat-registration/how-to-register>.

The processing of applications can take up to 4 weeks so please ensure that you allow enough time for registration.

● If you have any questions, please contact HMRC directly on their VAT Helpline on Telephone 0300 200 3701, or, if calling from abroad, +44 2920 501 261.