

**Artists without a UK residence are classified as NETPs (Non-Established Taxable Persons) and must register with HMRC (HM Revenue + Customs) for a UK VAT number before they can sell artworks in the Summer Exhibition.**

- If you are an NETP, you do not need to apply for a UK VAT number unless your artwork is shortlisted.
- **If your artwork is shortlisted, you must supply us with your UK VAT number by the deadline specified in your results notification, or we will not be able to make it available for sale.**
- You should 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:

[www.gov.uk/government/publications/vat-notice-7001-should-i-be-registered-for-vat/vat-notice-7001-should-i-be-registered-for-vat](http://www.gov.uk/government/publications/vat-notice-7001-should-i-be-registered-for-vat/vat-notice-7001-should-i-be-registered-for-vat)

- 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.
- You can register online for free at:

[www.gov.uk/vat-registration/how-to-register](http://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.