Registration under the KVAT Act,2003

SI.No	Criteria for registration	When the liability for registration occurs
1	Every dealer whose taxable turnover exceeds or who reasonably expects his total turnover two lakh per annum or Rs .fifteen thousand per month but the limit of turnover is not applicable to the dealers specified at sl.no 3 to 7 below	Forthwith
2	If business is received by transfer by another dealer who is liable for registration	Liable for registration from the date of transfer
3	Dealer purchasing / receiving taxable goods from outside the state.	Liable for registration irrespective of value immediately after 1st interstate purchase / receipt.
4	Dealer exporting taxable goods	Liable for registration irrespective of value immediately after 1st export
5	Dealer selling / dispatching taxable goods to outside the state.	Liable for register irrespective of value. Immediately after 1st interstate Sale / dispatch.
6	A Casual trader, Non-Resident dealers or his agents.	Liable for registration before commencement of business irrespective of turnover.
7	A dealer executin Works Contract	Liable for registration at the end of the month in which execution of works contract is carried out

Procedure of registration under the provisions of the KVAT Act, 2003 read with KVAT Rules, 2005.

1. The dealer is required to submit a combined application in **Form VAT- 1** along with fees and the following documents to the jurisdictional Local VAT Office or VAT –Sub Office for registration.
   (a) Rs.500/- as one time Registration fee towards administrative costs.
   (b) Two color photographs.
   (c) Two copies of passport size photos of a proprietor in case of an individual, all the partners in case of partnership firm and Karta of HUF
   (d) Documentary proof of permanent residential Address .
   (e) Documentary proof of place of business like property tax paid receipt/lease or rental agreement/rent receipt etc.
   (f) Copy of certificate of incorporation issued by the Registrar of Companies, memorandum of Articles and Association in the case of Companies; Copy of deed of Partnership in case of partnership firm.
   (g) Furnish the details of all the partners in Form VAT-4
   (h) Apply for branch / godown certificate for all places of business / godowns by submitting the details in Form VAT-3
2. Deposit the prescribed security deposit demanded by the Local VAT Office or VAT Sub-Office to ensure proper payment of tax.
3. The application for registration: Form VAT-1 is also a combined application for registration under the provisions of the Central Sales Tax Act, 1956; Karnataka Tax on Entry of Goods Act.