
STATUTORY INSTRUMENTS

1988 No. 2108

VALUE ADDED TAX

**The Value Added Tax (General)
(Amendment) (No. 2) Regulations 1988**

Made - - - - - *2nd December 1988*
Laid before the House of
Commons - - - - - *9th December 1988*
Coming into force - - - - - *1st January 1989*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 14(1), 19(2) and 33(2) of, and paragraph 14 of Schedule 1 and paragraphs 2(1), 2(5) and 8(1) of Schedule 7 to, the Value Added Tax Act 1983⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Value Added Tax (General) (Amendment) (No. 2) Regulations 1988 and shall come into force on 1st January 1989.
2. The Value Added Tax (General) Regulations 1985⁽²⁾ shall be amended in accordance with the following provisions.
3. For the heading to Part II there shall be substituted—

*“REGISTRATION, ENTITLEMENT TO BE REGISTERED
AND PROVISIONS FOR SPECIAL CASES”.*

4. In regulation 4—
 - (a) in paragraph (1) there shall be deleted the words “or who requests to be registered under paragraph 5, 11(1)(b) or 11A of the said Schedule”⁽³⁾;
 - (b) in paragraph (3) for the reference to “paragraph 7, 9 or 10 of Schedule 1” there shall be substituted a reference to “paragraph 7, 7A, 8A, 9 or 10 of Schedule 1”⁽⁴⁾;
 - (c) for paragraph (4), there shall be substituted—

“(4) Every notification by a registered person under paragraph 7 or 7A of Schedule 1 to the Act shall be made in writing to the Commissioners and shall state:

(1) 1983 c. 55.

(2) S.I. 1985/886; the relevant amending instruments are S.I. 1985/1650, 1986/71, 305, 1987/150, 510, 1916, 1988/2083.

(3) New paragraphs 5, 5A, 7, 7A, 8A, 9, 10, 11 and 12 of Schedule 1 to the Value Added Tax Act 1983 were inserted by section 14 of the Finance Act 1988 (c. 39); regulation 4(1) was amended by S.I. 1987/1916.

(4) Regulation 4(3) was amended by S.I. 1987/1916.

- (a) the date on which he ceased to make or have the intention of making taxable supplies; or
 - (b) where paragraph 7A(b) of Schedule 1 to the Act applies, the date on which he made, or formed the intention of making, taxable supplies.”;
 - (d) in paragraph (5)(c) there shall be deleted the words “or treat him as liable to be registered under paragraph 11(1)(b) of that Schedule”; and
 - (e) in paragraph (6) there shall be deleted the words “, or a request under paragraph 9 of Schedule 1 to the Act”**(5)**.
5. Regulation 8 is revoked.
6. In regulation 46—
- (a) at the end of paragraph (c) there shall be deleted the word “and”;
 - (b) at the end of paragraph (d) there shall be deleted the words “continental shelf.” and there shall be substituted—
“continental shelf; and”; and
 - (c) after paragraph (d) there shall be added—
“(e) if the goods were supplied in or imported into the United Kingdom before their export, any tax chargeable on that supply or importation was paid and neither has been, nor will be, refunded.”**(6)**.
7. In regulation 58—
- (a) for paragraph (4)(b) there shall be substituted—
“(b) ceases to be entitled to be registered under paragraph 5 or 5A of Schedule 1 to the Act,”; and
 - (b) paragraph (4)(c) is revoked.
8. In the Schedule, for the forms numbered 1, 3, 4 and 5 there shall be substituted respectively the forms numbered 1, 3, 4 and 5 in the Schedule to these Regulations.

New King’s Beam House 22 Upper Ground
London SE1 9PJ
2nd December 1988

P. G. Wilmott
Commissioner of Customs & Excise

(5) A new regulation 4(6) was substituted by [S.I. 1987/1916](#).
(6) Regulation 46 was amended by [S.I. 1987/1916](#).

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SCHEDULE

Regulation 8

Form No. 1



For official use

Date of receipt	<input type="text"/>	1 <input type="text"/>
Local office code and registration number	<input type="text"/>	
Name	<input type="text"/>	
Trade name	<input type="text"/>	
Taxable turnover	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
Rept	Vo.	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>

You should open up this form and read the notes before you answer these questions. Please write clearly in ink.

Applicant and business

1	Full name	<input type="text"/>			
2	Trading name	<input type="text"/>			
3	Address	<input type="text"/>			
	Phone no.	<input type="text"/>		Postcode	<input type="text"/>
4	Status of business	Limited company <input type="checkbox"/> Company incorporation certificate no. <input type="text"/> and date <input type="text"/> day <input type="text"/> month <input type="text"/> year <input type="text"/> 19			
		Sole proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Other-specify <input type="text"/>			
5	Business activity	<input type="text"/>	Trade classification	<input type="text"/>	
6	Computer user	<input type="checkbox"/>			

Repayments of VAT

7	<input type="checkbox"/>	Bank sorting code and account no.	<input type="text"/>	National Girobank account no.	<input type="text"/>
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VAT 1

please continue overleaf →

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Compulsory registrations							
8	Date of first taxable supply	day	month	year	Value of taxable supplies in the 12 months from that date.	£	
				19			
9	Date from which you have to be registered	day	month	year			
				19			
10	Exemption from compulsory registration	<input type="checkbox"/>					
	expected value of zero-rated supplies in the next 12 months	£					
Other types of registration							
11	Taxable supplies below registration limits	<input type="checkbox"/>					
	value of taxable supplies in the last 12 months	£					
12	No taxable supplies made yet	<input type="checkbox"/>					
	(a) expected annual value of taxable supplies	£					
	(b) expected date of first taxable supply	day	month	year			
				19			
Business changes and transfers							
13	Business transferred as a going concern	<input type="checkbox"/>					
	(a) date of transfer or change of legal status	day	month	year			
				19			
	(b) name of previous owner						
	(c) previous VAT registration number (if known)						
14	Transfer of VAT registration number	<input type="checkbox"/>					
Related businesses							
15	Other VAT registrations	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>		
Declaration – You must complete this declaration.							
16	I _____ (Full name in BLOCK LETTERS)						
	declare that all the entered details and information in any accompanying documents are correct and complete.						
	Signature _____	Date _____					
	Proprietor <input type="checkbox"/>	Partner <input type="checkbox"/>	Director <input type="checkbox"/>	Company Secretary <input type="checkbox"/>	Authorised Official <input type="checkbox"/>	Trustee <input type="checkbox"/>	
For official use							
Registration	Obligatory	Exemption	Voluntary	Intending	Transfer of Regn. no.		
Approved — Initial/Date							
Refused — Initial/Date							
Form issued — Initial/Date	VAT 9/ Other	VAT 6	VAT 7	Letter	Approval Letter		

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Both parts of this application form must be filled in.

**Please fill in this part
if you are the new owner**

*I/we took over a business as a going concern on
date _____ 19____

from _____
(name of previous owner)

*I/we *enclose/have already returned Form VAT 1, and apply to use the previous owner's VAT registration number

If the application is granted *I/we agree:

- to send *my/our first VAT return to Customs and Excise with all the VAT due for the whole period covered by the return
- to send in any returns due from but not made by the previous owner
- to pay Customs and Excise, when asked, any VAT due on supplies made by the previous owner before the business was transferred - including any VAT on stocks and assets kept by the previous owner
- that any return made in the previous owner's name for a period after the transfer date will be regarded as made by *me/us
- that any payment made by Customs and Excise to the previous owner before the reallocation of the registration number will satisfy any right *I/we have to that money.

Signature(s) _____

(Proprietor, partners, director, company secretary)

date _____ 19____

*delete as necessary

**Please fill in this part
if you are the previous owner**

*I/we transferred a business as a going concern on
date _____ 19____

to _____
(name of new owner)

From that date *I am/we are no longer liable or eligible to be registered or *I/we withdraw *my/our request for voluntary registration. *I/we agree to the VAT registration number shown opposite being allocated to the new owner.

If the application is granted *I/we declare that:

- the new owner will be entitled to reclaim any input tax which *I/we could have reclaimed if the registration number had not been transferred
- any payment made by Customs and Excise to the new owner will satisfy any right *I/we have to that money
- *I/we have retained stocks and assets valued at £ _____, including VAT.

I/we can be contacted at the following address after the date of transfer:

Signature(s) _____

(Proprietor, partners, director, company secretary, executor)

date _____ 19____

*delete as necessary

Form No. 4

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Value Added Tax Return

For the period
to

Due to reach the VAT Central Unit by
These dates must not be altered.

For Official Use

Registration No Period

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Before you fill in this form please read the notes on the other side. You must complete all boxes — writing "none" where necessary. If you need to show an exact amount of pounds, please write "00" in the pence column. Don't put a dash or leave the column blank. Please write clearly in ink. You must ensure that the completed form and any VAT payable are received no later than the due date by the Controller, VAT Central Unit, H M Customs and Excise, 21 Victoria Avenue, SOUTHEND-ON-SEA X

An envelope is enclosed for your use.

For Official Use					
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FOR OFFICIAL USE

		£		p
VAT DUE in this period on OUTPUTS (sales, etc), certain, postal imports and services received from abroad	1			
Underdeclarations of VAT made on previous returns (but not those notified in writing by Customs and Excise)	2			
TOTAL VAT DUE (box 1 + box 2)	3			
VAT DEDUCTIBLE in this period on INPUTS (purchases, etc)	4			
Overdeclarations of VAT made on previous returns (but not those notified in writing by Customs and Excise)	5			
TOTAL VAT DEDUCTIBLE (box 4 + box 5)	6			
NET VAT PAYABLE OR REPAYABLE (Difference between boxes 3 and 6)	7			

Please tick only ONE of these boxes:

box 3 greater than box 6

payment by credit transfer

payment enclosed

box 6 greater than box 3

repayment due

How to pay the VAT due

Cross all cheques and postal orders "A/C Payee only" and make them payable to "HM Customs and Excise". Make credit transfers through account 3078027 at National Girobank or 10-70-50 52055000 for Bank Giros and keep your payment slip. You can order pre-printed booklets of credit transfer slips from your local VAT office. In your own interest do not send notes, coins, or uncrossed postal orders through the post.

Please write your VAT registration number on the back of all cheques and credit transfer slips.

Value of Outputs (excluding any VAT)	8			00
Value of Inputs (excluding any VAT)	9			00

Please tick box(es) if the statement(s) apply:

box 5 includes bad debt relief

box 8 includes exempt outputs

box 8 includes exports

Retail schemes If you have used any of the schemes in the period covered by this return please tick the box(es) to show all the schemes used.

A	B	C	D	E	F	G	H	J
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Remember, you could be liable to a financial penalty if your return and all the VAT payable are not received by the due date. DECLARATION by the signatory to be completed by or on behalf of the person named above.

I, declare that the information given above is true and complete. (full name of signatory in BLOCK LETTERS)

Signed Date..... 19.....
* (Proprietor, partner, director, secretary, responsible officer, committee member of club or association, duly authorised person) * Delete as necessary

FOR OFFICIAL USE

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Final Value Added Tax Return
For the period

..... to

Due to reach the VAT Central Unit by
These dates must not be altered.

For Official Use

LVO	Registration No.	Period
		9999

Before you fill in this form please read the notes on the other side. You must complete all boxes – writing "none" where necessary.
If you need to show an exact amount of pounds, please write "00" in the pence column. Don't put a dash or leave the column blank. Please write clearly in ink.
You must ensure that the completed form and any VAT payable are received no later than the due date by the Controller, VAT Central Unit, HM Customs and Excise, 21 Victoria Avenue, SOUTHEND-ON-SEA X SS99 1AT.

An envelope is enclosed for your use.

For Official Use				
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Field No

FOR OFFICIAL USE

		£	p
VAT DUE in this period on OUTPUTS (sales, etc)	1		
Underdeclarations of VAT made on previous returns (but not those notified in writing by Customs and Excise)	2		
TOTAL VAT DUE (box 1 + box 2)	3		
VAT DEDUCTIBLE in this period on INPUTS (purchases, etc)	4		
Overdeclarations of VAT made on previous returns (but not those notified in writing by Customs and Excise)	5		
TOTAL VAT DEDUCTIBLE (box 4 + box 5)	6		
NET VAT PAYABLE OR REPAYABLE (Difference between boxes 3 and 6)	7		

Please tick only ONE of these boxes:

box 3 greater than box 6	payment by credit transfer	<input type="checkbox"/>	payment enclosed	<input type="checkbox"/>
box 6 greater than box 3	repayment due	<input type="checkbox"/>		

Value of Outputs (excluding any VAT)	8		00
Value of Inputs (excluding any VAT)	9		00

How to pay the VAT due
Cross all cheques and postal orders "A/C Payee only" and make them payable to "HM Customs and Excise". Make credit transfers through account 3078027 at National Girobank or 10-70-50 52055000 for Bank Giros and keep your payment slip. In your own interest do not send notes, coins, or uncrossed postal orders through the post.
Please write your VAT registration number on the back of all cheques and credit transfer slips.

Please tick box(es) if the statement(s) apply:

box 5 includes bad debt relief	<input type="checkbox"/>	box 8 includes exempt outputs	<input type="checkbox"/>	box 8 includes exports	<input type="checkbox"/>
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Retail schemes If you have used any of the schemes in the period covered by this return please tick the box(es) to show all the schemes used.

A	B	C	D	E	F	G	H	J
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Remember, you could be liable to a financial penalty if your return and all the VAT payable are not received by the due date.
DECLARATION by the signatory to be completed by or on behalf of the person named above.

I, declare that the information given above is true and complete. (Full name of signatory in BLOCK LETTERS)

Signed Date 19

*(Proprietor, partner, director, secretary, responsible officer, committee member of club or association duly authorised person) *Delete as necessary.

FOR OFFICIAL USE

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations which come into force on 1st January 1989 amend and consolidate various provisions of the Value Added Tax (General) Regulations 1985. In the main they reflect amendments to Schedule 1 of the Value Added Tax Act 1983 introduced by section 14 of the Finance Act 1988. However, there is a substantive amendment to regulation 46.

Regulation 4 modifies regulation 4(1), 4(3), 4(4), 4(5) and 4(6).

Regulation 5 revokes regulation 8 which became redundant upon its requirements being incorporated into paragraphs 7 and 7A of Schedule 1 to the Value Added Tax Act 1983 as amended by section 14 of the Finance Act 1988.

Regulation 6 further amends regulation 46 to clarify the entitlement to relief from payment of tax on re-importation.

Regulation 7 modifies regulation 58(4)(b) and revokes regulation 58(4)(c) which becomes redundant upon the amendment to regulation 58(4)(b).

Regulation 8 substitutes revised Forms numbered 1, 3, 4 and 5 in the Schedule to the Regulations.