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STATUTORY INSTRUMENTS

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**1995 No. 2518**

**The Value Added Tax Regulations 1995**

**PART XXIV**

**FLAT-RATE SCHEME FOR FARMERS**

**Cancellation of certificates**

**206. —**

- (1) The Commissioners may cancel a person's certificate in any case where—
- (a) a statement false in a material particular was made by him or on his behalf in relation to his application for certification,
  - (b) he has been convicted of an offence in connection with VAT or has made a payment to compound such proceedings under section 152 of the Customs and Excise Management Act 1979 as applied by section 72(12) of the Act,
  - (c) he has been assessed to a penalty under section 60 of the Act,
  - (d) he ceases to be involved in designated activities,
  - (e) he dies, becomes bankrupt or incapacitated,
  - (f) he is liable to be registered under Schedule 1 or 3 to the Act,
  - (g) he makes an application in writing for cancellation,
  - (h) he makes an application in writing for registration under Schedule 1 or 3 to the Act, and such application shall be deemed to be an application for cancellation of his certificate,
  - (i) they consider it is necessary to do so for the protection of the revenue, or
  - (j) they are not satisfied that any of the grounds for cancellation of a certificate mentioned in sub-paragraphs (a) to (h) above do not apply.
- (2) Where the Commissioners cancel a person's certificate in accordance with paragraph (1) above, the effective date of the cancellation shall be for each of the cases mentioned respectively in that paragraph as follows—
- (a) the date when the Commissioners discover that such a statement has been made,
  - (b) the date of his conviction or the date on which a sum is paid to compound proceedings,
  - (c) 30 days after the date when the assessment is notified,
  - (d) the date of the cessation of designated activities,
  - (e) the date on which he died, became bankrupt or incapacitated,
  - (f) the effective date of registration,
  - (g) not less than one year after the effective date of his certificate or such earlier date as the Commissioners may agree,
  - (h) not less than one year after the effective date of his certificate or such earlier date as the Commissioners may agree,

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*Status: Point in time view as at 01/01/2004. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 206. (See end of Document for details)*

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- (i) the date on which the Commissioners consider a risk to the revenue arises, or
- (j) the date mentioned in sub-paragraphs (a) to (h) above as appropriate.

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**Commencement Information**

**II** Reg. 206 in force at 20.10.1995, see [reg. 1](#)

**Status:**

Point in time view as at 01/01/2004. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 206.