
Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES

SCHEDULE 1

REGISTRATION

Notification of end of liability and cancellation of registration

- 7 A registered person who ceases to make taxable supplies shall notify the Commissioners of that fact within ten days of the date on which he does so and the Commissioners shall cancel the registration of any such person.
- 8 Where by virtue of paragraph 2(a) above, a registered person ceases to be liable to be registered and notifies the Commissioners of that fact, the Commissioners shall cancel his registration with effect from the end of the period of 14 days beginning with the date on which he so notifies them or from such other date as may be agreed between them and that person.
- 9 Where a registered person requests the Commissioners to cancel his registration by virtue of paragraph 2(b) above and the Commissioners are at any time satisfied as mentioned in that paragraph they shall cancel his registration as from that time.
- 10 Where a registered person who has at any time ceased to be liable to be registered by virtue of paragraph 2 above has before that time failed or subsequently fails to make any return or account for or pay any tax as required by or under this Act, the Commissioners may, if they think fit, cancel his registration with effect from such date as they may determine.