#### 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:

**<sup>1</sup>**) 1983 c. 55.

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

<sup>(3)</sup> 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.

<sup>(4)</sup> 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

<sup>(5)</sup> A new regulation 4(6) was substituted by S.I. 1987/1916.

<sup>(6)</sup> Regulation 46 was amended by S.I. 1987/1916.

## SCHEDULE

Regulation 8

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9	Date from which you have to be req	gistered		day month year	
10	Exemption from compulsory registr	ation			
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	Related businesses				
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Form No. 3

## 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 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 $\mbox{{\it I}/{\it We}}$ 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)

\*delete as necessary

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

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to	
	(name of new owner)
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Signature(s)	
(Proprietor, partners	s, director, company secretary, executor)

\*delete as necessary

Form No. 4

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Form No. 5

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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.