
STATUTORY INSTRUMENTS

1992 No. 3102

**The Value Added Tax (General)
(Amendment) (No. 4) Regulations 1992**

4. In regulation 4(1)—

(a) for paragraphs (1) to (6) there shall be substituted the following—

“(1) Where any person is required under paragraph 3(1) or 4(1) of Schedule 1, or paragraph 9 of Schedule 1A, or paragraph 10 of Schedule 1B to the Act(2) to notify the Commissioners of his liability to be registered, the notification shall contain the particulars (including the declaration) set out in the forms numbered 1, 6 and 7 respectively in the Schedule to these Regulations and shall be made in those forms;

provided that, where the notification is made by a partnership, the notification shall also contain the particulars set out in the form numbered 2 in that Schedule.

(2) Every registered person except one to whom paragraph 7, 7A, 8A, 9 or 10 of Schedule 1, or paragraph 5 of Schedule 1A, or paragraph 5 of Schedule 1B to the Act (b) applies shall, within thirty days of any changes being made in the name, constitution or ownership of his business, or of any other event occurring which may necessitate the variation of the register or cancellation of his registration, notify the Commissioners in writing of such change or event and furnish them with full particulars thereof.

(3) Every notification by a registered person under paragraph 7 or 7A of Schedule 1, or paragraph 5 of Schedule 1A, or paragraph 5 of Schedule 1B to the Act(3) shall be made in writing to the Commissioners and shall state:

- (a) the date on which he ceased to make or have the intention of making taxable supplies; or
- (b) where paragraph 7A(a) of Schedule 1 to the Act applies, the date on which he ceased to make or have the intention of making supplies within paragraph 5A(2) of that Schedule(4); or
- (c) 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; or
- (d) where paragraph 5(1) of Schedule 1A to the Act applies, the date on which he ceased to make or have the intention of making supplies;
- (e) where paragraph 5(1) of Schedule 1B to the Act applies, the date on which he ceased to make or have the intention of making a relevant acquisition within paragraph 6(2) of that Schedule.

(4) Where—

- (a) a business is transferred as a going concern,

(1) Regulation 4 was amended by S.I.1985/1650, 1987/1916, 1988/2108.

(2) Paragraphs 3 and 4 of Schedule 1 were substituted by section 10(6) of the Finance Act 1990 (c. 29); Schedule 1A and Schedule 1B are to be inserted by section 14(2) of, and paragraph 59 of Schedule 3 to, the Finance (No. 2) Act 1992 on a day appointed in accordance with section 14(3) of that Act.

(3) Paragraphs 7, 7A, 8A, 9 and 10 of Schedule 1 were substituted by section 14 of the Finance Act 1988 (c. 39).

(4) Paragraph 5A of Schedule 1 was substituted by section 14 of the Finance Act 1988.

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- (b) the registration under Schedule 1 to the Act of the transferor has not already been cancelled,
- (c) on the transfer of the business the registration under that Schedule of the transferor is to be cancelled and either the transferee becomes liable to be registered under that Schedule or the Commissioners agree to register him under paragraph 5 of that Schedule (5), and
- (d) an application is made in the form numbered 3 in the Schedule to these Regulations by or on behalf of both the transferor and the transferee of that business,

the Commissioners may as from the date of the said transfer cancel the registration under Schedule 1 to the Act of the transferor and register the transferee under that Schedule with the registration number previously allocated to the transferor.

(5) An application under paragraph (4) above shall constitute notification for the purposes of paragraph 7 of Schedule 1 to the Act.”; and

- (b) in paragraph (7), for “(5) of this regulation been registered” there shall be substituted “(4) above been registered under Schedule 1 to the Act”.

(5) Paragraph 5 of Schedule 1 was substituted by section 14 of the Finance Act 1988.