
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART II

REGISTRATION AND PROVISIONS FOR SPECIAL CASES

[^{F1}Registration and notification

5.—(1) Where any person is required under paragraph 5(1) [^{F2}, 6(1) or 7(1)] of Schedule 1, [^{F3}paragraph 5(1), 6(1) or (13)(3) of Schedule 1A,] paragraph 3(1) of Schedule 2, paragraph 3(1) of Schedule 3 or paragraph 3(1) or 4(1) of Schedule 3A to the Act to notify the Commissioners of his liability to be registered, the notification shall contain the particulars (including the declaration) set out [^{F4}in the relevant form specified in a notice published by the Commissioners and shall be made in that form]; provided that, where the notification is made by a partnership, the notification shall also contain the particulars set out in [^{F5}the relevant form specified in a notice published by the Commissioners].

(2) Every registered person except one to whom paragraph 11, 12, 13(1), (2) or (3) of Schedule 1, [^{F6}paragraph 7, 8 or 9(1) of Schedule 1A,] paragraph 5 of Schedule 2, paragraph 5 of Schedule 3 or paragraph 5 of Schedule 3A of the Act applies, shall, within 30 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 ^{F7}... of such change or event and furnish them with full particulars thereof.

(3) Every notification by a registered person under paragraph 11 or 12 of Schedule 1, paragraph 5 of Schedule 2, paragraph 5 of Schedule 3 or paragraph 5 of Schedule 3A to the Act ^{F8}... shall state—

- (a) the date on which he ceased to make, or have the intention of making, taxable supplies; or
- (b) where paragraph 12(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 10(2) of that Schedule; or
- (c) where paragraph 12(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 2 to the Act applies, the date on which he ceased to be registrable by virtue of paragraph 5(4) of that Schedule; or
- (e) where paragraph 5(1) of Schedule 3 to the Act applies, the date on which he ceased to be registrable by virtue of paragraph 5(3) of that Schedule; or
- (f) where paragraph 5(1) of Schedule 3A to the Act applies, the date on which he ceased to make, or have the intention of making, relevant supplies within the meaning of paragraph 9 of that Schedule.]

^{F9}(4)

^{F9}(5)

^{F9}(6)

Status: Point in time view as at 07/11/2016.

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

- F⁹(7)
- F⁹(8)
- F⁹(9)
- F⁹(10)
- F⁹(11)
- F⁹(12)
- F⁹(13)
- F⁹(14)

Textual Amendments

- F1 Reg. 5 substituted (22.3.2000) by The Value Added Tax (Amendment) (No. 3) Regulations 2000 (S.I. 2000/794), regs. 1, 4
- F2 Words in reg. 5(1) substituted (22.7.2004) by The Value Added Tax (Amendment) (No. 3) Regulations 2004 (S.I. 2004/1675), regs. 1(1), 2(1)
- F3 Words in reg. 5(1) inserted (15.10.2012) by The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), 6(a)(i)
- F4 Words in reg. 5(1) substituted (15.10.2012) by The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), 6(a)(ii)
- F5 Words in reg. 5(1) substituted (15.10.2012) by The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), 6(a)(iii)
- F6 Words in reg. 5(2) inserted (15.10.2012) by The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), 6(b)(i)
- F7 Words in reg. 5(2) omitted (15.10.2012) by virtue of The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), 6(b)(ii)
- F8 Words in reg. 5(3) omitted (15.10.2012) by virtue of The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), 6(c)
- F9 Reg. 5(4)-(14) omitted (15.10.2012) by virtue of The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), 6(d)

Transfer of a going concern

6. —

(1) Where—

- (a) a business [F¹⁰or part of a business] is transferred as a going concern,
- (b) the registration under Schedule 1 [F¹¹or 1A] to the Act of the transferor has not already been cancelled,
- (c) on the transfer of the business [F¹²or part of it] the registration of the transferor [F¹³under either Schedule] is to be cancelled and either the transferee becomes liable to be registered [F¹³under either Schedule] or the Commissioners agree to register him [F¹³under paragraph 9 of Schedule 1 to the Act], and
- (d) an application is made in [F¹⁴the form specified in a notice published by the Commissioners] by or on behalf of both the transferor and the transferee of that business [F¹⁵or the part transferred],

the Commissioners may as from the date of the said transfer [^{F16}cancel the registration under Schedule 1 or 1A to the Act of the transferor and register the transferee under Schedule 1 or 1A to the Act as appropriate with the registration number previously allocated to the transferor].

(2) An application under paragraph (1) above shall constitute notification for the purposes of paragraph 11 of Schedule 1 [^{F17}or paragraph 7 of Schedule 1A] to the Act.

(3) Where the transferee of a business [^{F18}or part of a business] has under paragraph (1) above been registered under Schedule 1 [^{F19}or 1A] to the Act in substitution for the [^{F20}transferor of it], and with the transferor's registration number—

- (a) any liability of the transferor existing at the date of the transfer to make a return or to account for or pay VAT under regulation 25 or [^{F21}40] shall become the liability of the transferee,
- (b) any right of the transferor, whether or not existing at the date of the transfer, to credit for, or to repayment of, input tax shall become the right of the transferee, ^{F22}...
- (c) any right of either the transferor, whether or not existing at the date of the transfer, or the transferee to payment by the Commissioners under section 25(3) of the Act shall be satisfied by payment to either of them^{F23},
- (d) any right of the transferor, whether or not existing at the date of the transfer, to claim a refund under section 36 of the Act shall become the right of the transferee, [^{F24}and]
- (e) any liability of the transferor, whether or not existing at the date of the transfer, to account for an amount under Part XIXA of these Regulations, shall become that of the transferee^{F25}, and
- (f) any records relating to the business which, by virtue of these Regulations or a direction made by the Commissioners, are required to be preserved for any period after the transfer shall be preserved by the transferee unless the Commissioners, at the request of the transferor, otherwise direct.]

(4) In addition to the provisions set out in paragraph (3) above, where the transferee of a business [^{F26}or part of a business] has been registered in substitution for, and with the registration number of, the transferor during a prescribed accounting period [^{F27}subsequent to that in which the transfer took place] but with effect from [^{F28}the date of the transfer], and any—

- (a) return has been made,
- (b) VAT has been accounted for and paid, or
- (c) right to credit for input tax has been claimed,

either by or in the name of the transferee or the transferor, it shall be treated as having been done by the transferee.

Textual Amendments

- F10** Words in [reg. 6\(1\)\(a\)](#) inserted (1.9.2007 with effect in relation to transfers of going concerns pursuant to contracts entered into on or after that date) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2007 \(S.I. 2007/2085\)](#), [regs. 1\(2\)\(b\)](#), **3(a)**
- F11** Words in [reg. 6\(1\)\(b\)](#) inserted (15.10.2012) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2012 \(S.I. 2012/1899\)](#), [regs. 2\(2\)](#), **7(a)(i)**
- F12** Words in [reg. 6\(1\)\(c\)](#) inserted (1.9.2007 with effect in relation to transfers of going concerns pursuant to contracts entered into on or after that date) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2007 \(S.I. 2007/2085\)](#), [regs. 1\(2\)\(b\)](#), **3(b)**
- F13** Words in [reg. 6\(1\)\(c\)](#) substituted (15.10.2012) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2012 \(S.I. 2012/1899\)](#), [regs. 2\(2\)](#), **7(a)(ii)**

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

- F14** Words in reg. 6(1)(d) substituted (15.10.2012) by The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), **7(a)(iii)**
- F15** Words in reg. 6(1)(d) inserted (1.9.2007 with effect in relation to transfers of going concerns pursuant to contracts entered into on or after that date) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(b), **3(c)**
- F16** Words in reg. 6(1) substituted (15.10.2012) by The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), **7(a)(iv)**
- F17** Words in reg. 6(2) inserted (15.10.2012) by The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), **7(b)**
- F18** Words in reg. 6(3) inserted (1.9.2007 with effect in relation to transfers of going concerns pursuant to contracts entered into on or after that date) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(b), **4(a)**
- F19** Words in reg. 6(3) inserted (15.10.2012) by The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), **7(c)**
- F20** Words in reg. 6(3) substituted (1.9.2007 with effect in relation to transfers of going concerns pursuant to contracts entered into on or after that date) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(b), **4(b)**
- F21** Word in reg. 6(3)(a) substituted (22.7.2004) by The Value Added Tax (Amendment) (No. 3) Regulations 2004 (S.I. 2004/1675), regs. 1(1), **3**
- F22** Word in reg. 6(3)(b) omitted (1.5.1997) by virtue of The Value Added Tax (Amendment) Regulations 1997 (S.I. 1997/1086), regs. 1, **3(a)**
- F23** Reg. 6(3)(d)(e) added (1.5.1997) by The Value Added Tax (Amendment) Regulations 1997 (S.I. 1997/1086), regs. 1, **3(b)**
- F24** Word in reg. 6(3)(d) omitted (1.9.2007 with effect in relation to transfers of going concerns pursuant to contracts entered into on or after that date) by virtue of The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(b), **4(c)**
- F25** Reg. 6(3)(f) and word inserted (1.9.2007 with effect in relation to transfers of going concerns pursuant to contracts entered into on or after that date) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(b), **4(d)**
- F26** Words in reg. 6(4) inserted (1.9.2007 with effect in relation to transfers of going concerns pursuant to contracts entered into on or after that date) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(b), **5(a)**
- F27** Words in reg. 6(4) substituted (1.9.2007 with effect in relation to transfers of going concerns pursuant to contracts entered into on or after that date) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(b), **5(b)**
- F28** Words in reg. 6(4) substituted (1.9.2007 with effect in relation to transfers of going concerns pursuant to contracts entered into on or after that date) by The Value Added Tax (Amendment) (No. 5) Regulations 2007 (S.I. 2007/2085), regs. 1(2)(b), **5(c)**

Commencement Information

- I1** Reg. 6 in force at 20.10.1995, see **reg. 1**

Notice by partnership

7. —

(1) Where any notice is required to be given for the purposes of the Act or these Regulations by a partnership, it shall be the joint and several liability of all the partners to give such notice, provided that a notice given by one partner shall be a sufficient compliance with any such requirement.

(2) Where, in Scotland, a body of persons carrying on a business which includes the making of taxable supplies is a partnership required to be registered, any notice shall be given and signed in the manner indicated in section 6 of the Partnership Act 1890(1).

Commencement Information

I2 Reg. 7 in force at 20.10.1995, see [reg. 1](#)

Representation of club, association or organisation

8. Anything required to be done by or under the Act, these Regulations or otherwise by or on behalf of a club, association or organisation, the affairs of which are managed by its members or a committee or committees of its members, shall be the joint and several responsibility of—

- (a) every member holding office as president, chairman, treasurer, secretary or any similar office; or in default of any thereof,
- (b) every member holding office as a member of a committee; or in default of any thereof,
- (c) every member,

provided that if it is done by any official, committee member or member referred to above, that shall be sufficient compliance with any such requirement.

Commencement Information

I3 Reg. 8 in force at 20.10.1995, see [reg. 1](#)

Death, bankruptcy or incapacity of taxable person

9. —

(1) If a taxable person dies or becomes bankrupt or incapacitated, the Commissioners may, from the date on which he died or became bankrupt or incapacitated treat as a taxable person any person carrying on that business until some other person is registered in respect of the taxable supplies made or intended to be made by that taxable person in the course or furtherance of his business or the incapacity ceases, as the case may be; and the provisions of the Act and of any Regulations made thereunder shall apply to any person so treated as though he were a registered person.

(2) Any person carrying on such business shall, within 21 days of commencing to do so, inform the Commissioners in writing of that fact and of the date of the death, [^{F29}the date of the bankruptcy order,] or of the nature of the incapacity and the date on which it began.

(3) In relation to a company which is a taxable person, the references in paragraph (1) above to the taxable person becoming bankrupt or incapacitated shall be construed as references to the company going into liquidation or receivership or [^{F30}entering administration].

Textual Amendments

F29 Words in [reg. 9\(2\)](#) inserted (28.4.1996) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 1996 \(S.I. 1996/1250\)](#), [regs. 1\(1\)\(2\)](#), [5](#)

F30 Words in [reg. 9\(3\)](#) substituted (15.9.2003) by [The Enterprise Act 2002 \(Insolvency\) Order 2003 \(S.I. 2003/2096\)](#), [art. 1\(1\)](#), [Sch. para. 56](#) (with [art. 6](#))

Status: Point in time view as at 07/11/2016.

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

Commencement Information

I4 Reg. 9 in force at 20.10.1995, see [reg. 1](#)

VAT representatives

10. —

(1) Where any person is appointed by virtue of section 48 of the Act to be the VAT representative of another (in this regulation referred to as “his principal”), the VAT representative shall notify the Commissioners of his appointment [^{F31}in the form specified in a notice published by the Commissioners] within 30 days of the date on which his appointment became effective and the notification shall contain the particulars (including the declaration) set out [^{F32}in that notice].

(2) The notification referred to in this regulation shall be accompanied by evidence of the VAT representative’s appointment.

(3) [^{F33}Subject to paragraphs (3A) and (3B), where] a person is appointed by virtue of section 48 of the Act to be a VAT representative, the Commissioners shall register the name of that VAT representative against the name of his principal in the register kept for the purposes of the Act.

[^{F34}(3A) The Commissioners may refuse to register a person in accordance with paragraph (3) if they are satisfied that the person is not a fit and proper person to act in that capacity.

(3B) Where a person is registered as a VAT representative in accordance with paragraph (3) the Commissioners may cancel that person’s registration if they are satisfied that the person is not, or is no longer, a fit and proper person to act in that capacity.]

(4) Every VAT representative who is registered in accordance with this regulation shall, within 30 days of any changes being made in the name, constitution or ownership of his business or of his ceasing to be a person’s VAT representative, or of any other event occurring which may necessitate the variation of the register, notify the Commissioners in writing of such change, cessation or event and furnish them with full particulars thereof.

(5) For the purposes of this regulation the date upon which the appointment of a VAT representative (“the first VAT representative”) shall be regarded as having ceased shall be treated as being whichever is the earliest of the following times—

- (a) when the Commissioners receive any notification in accordance with regulation 5(2), or
- (b) when the Commissioners receive a notification of appointment in accordance with paragraph (1) above of a person other than the first VAT representative, or
- (c) when the Commissioners receive a notification of cessation in accordance with regulation 5(2), or
- (d) when the Commissioners receive a notification of cessation in accordance with paragraph (4) above, or
- (e) when a VAT representative dies, becomes insolvent or becomes incapacitated, [^{F35}or]

[^{F36}(f) when the Commissioners cancel a VAT representative’s registration in accordance with paragraph (3B),]

provided that if the Commissioners have not received a notification such as is mentioned in all or any of sub-paragraphs (a), (c) or (d) above and another person has been appointed as a VAT representative by virtue of section 48 of the Act, the Commissioners may treat the date of cessation as the date of appointment of that other person.

(6) In relation to a company which is a VAT representative, the references in paragraph (5)(e) above to the VAT representative becoming insolvent or incapacitated shall be construed as references to its going into liquidation or receivership or [^{F37}entering administration].

Textual Amendments

- F31** Words in [reg. 10\(1\)](#) substituted (15.10.2012) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2012 \(S.I. 2012/1899\)](#), regs. 2(2), **8(a)**
- F32** Words in [reg. 10\(1\)](#) substituted (15.10.2012) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2012 \(S.I. 2012/1899\)](#), regs. 2(2), **8(b)**
- F33** Words in [reg. 10\(3\)](#) substituted (7.11.2016) by [The Value Added Tax \(Amendment\) Regulations 2016 \(S.I. 2016/989\)](#), regs. 1, **2(2)**
- F34** [Reg. 10\(3A\)-\(3B\)](#) inserted (7.11.2016) by [The Value Added Tax \(Amendment\) Regulations 2016 \(S.I. 2016/989\)](#), regs. 1, **2(3)**
- F35** Word in [reg. 10\(5\)\(e\)](#) inserted (7.11.2016) by [The Value Added Tax \(Amendment\) Regulations 2016 \(S.I. 2016/989\)](#), regs. 1, **2(4)(a)**
- F36** [Reg. 10\(5\)\(f\)](#) inserted (7.11.2016) by [The Value Added Tax \(Amendment\) Regulations 2016 \(S.I. 2016/989\)](#), regs. 1, **2(4)(b)**
- F37** Words in [reg. 10\(6\)](#) substituted (15.9.2003) by [The Enterprise Act 2002 \(Insolvency\) Order 2003 \(S.I. 2003/2096\)](#), art. 1(1), [Sch. para. 57](#) (with art. 6)

Commencement Information

- I5** Reg. 10 in force at 20.10.1995, see [reg. 1](#)

Notification of intended section 14(1) supplies by intermediate suppliers

11. —

(1) An intermediate supplier who has made or intends to make a supply to which he wishes section 14(1) of the Act to apply shall notify the Commissioners and the customer in writing of his intention to do so.

(2) A notification under this regulation shall contain the following particulars—

- (a) the name and address of the intermediate supplier,
- (b) the number including the alphabetical code, by which the intermediate supplier is identified for VAT purposes, which was used or is to be used for the purpose of the supply to him by the original supplier,
- (c) the date upon which the goods were first delivered or are intended to be first delivered, and
- (d) the name, address and registration number of the customer to whom the goods have been supplied or are to be supplied.

(3) A notification under this regulation shall be made no later than the provision, in accordance with regulation 18, of the first invoice in relation to the supply to which it relates, and sent to—

- (a) the office designated by the Commissioners for the receipt of such notifications, and
- (b) the customer.

(4) Notifications under this regulation shall be made separately in relation to each customer to whom it is intended to make supplies to which the intermediate supplier wishes section 14(1) of the Act to apply.

(5) Where an intermediate supplier has complied with the requirements of this regulation in relation to the first supply to a customer to which section 14(1) of the Act applies, those requirements shall be deemed to have been satisfied in relation to all subsequent supplies to that customer while the intermediate supplier continues to belong in another member State.

Status: Point in time view as at 07/11/2016.

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

Commencement Information

I6 Reg. 11 in force at 20.10.1995, see [reg. 1](#)

Notification of intended section 14(2) supplies by persons belonging in other member States**12. —**

(1) A person belonging in another member State who has made or who intends to make a supply to which he wishes section 14(2) of the Act to apply shall notify the Commissioners and the registered person in writing of his intention to do so.

(2) A notification under this regulation shall contain the following particulars—

- (a) the name and address of the person belonging in another member State,
- (b) the number including the alphabetical code by which the person belonging in another member State is identified for VAT purposes in the member State in which he belongs,
- (c) the date upon which the installation or assembly of the goods was commenced or is intended to commence, and
- (d) the name, address and registration number of the registered person to whom the goods have been supplied or are to be supplied.

(3) A notification under this regulation shall be made no later than the provision, in accordance with regulation 19, of the first invoice in relation to the supply to which it relates, and sent to—

- (a) the office designated by the Commissioners for the receipt of such notifications, and
- (b) the registered person to whom the goods are to be supplied.

(4) Notifications under this regulation shall be made separately in relation to each registered person to whom it is intended to make supplies to which the person belonging in another member State wishes section 14(2) of the Act to apply.

(5) Where a person belonging in another member State has complied with the requirements of this regulation in relation to the first supply to a registered person to which section 14(2) of the Act applies, those requirements shall be deemed to have been satisfied in relation to all subsequent supplies to that registered person while the person making the supply continues to belong in another member State.

Commencement Information

I7 Reg. 12 in force at 20.10.1995, see [reg. 1](#)

Status:

Point in time view as at 07/11/2016.

Changes to legislation:

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