
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,][^{F4}paragraph 3(1) or 4(1) of Schedule 3A, paragraph 40(1) or 50(1) of Schedule 9ZA][^{F5}, or paragraph 8 of Schedule 9ZC] to the Act to notify the Commissioners of his liability to be registered, the notification shall contain the particulars (including the declaration) set out [^{F6}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 [^{F7}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, [^{F8}paragraph 7, 8 or 9(1) of Schedule 1A,][^{F9}paragraph 5 of Schedule 3A, paragraph 42 or 52 of Schedule 9ZA][^{F10}, or paragraph 10 of Schedule 9ZC] 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 ^{F11}... 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, [^{F12}paragraph 5 of Schedule 3A, paragraph 42 or 52 of Schedule 9ZA][^{F13}, or paragraph 10 of Schedule 9ZC] to the Act^{F14}... 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

^{F15}(d)

^{F16}(e)

- (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 [^{F17}Schedule; or]

[^{F18}(fa) where paragraph 42(1) of Schedule 9ZA to the Act applies, the date on which he ceased to be registerable by virtue of paragraph 42(3) of that Schedule; or

- (fb) where paragraph 52(1) of Schedule 9ZA to the Act applies, the date on which he ceased to be registerable by virtue of paragraph 52(4) of that Schedule; or]

Status: Point in time view as at 01/08/2021.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 5. (See end of Document for details)

- [^{F19}(g) where paragraph 10(1) of Schedule 9ZC to the Act applies, the date on which the person ceased to be registrable under the Act; or
- (h) where paragraph 10(2) of Schedule 9ZC to the Act applies, the date on which the person made or facilitated a relevant supply within that paragraph.]

- F²⁰(4)
- F²⁰(5)
- F²⁰(6)
- F²⁰(7)
- F²⁰(8)
- F²⁰(9)
- F²⁰(10)
- F²⁰(11)
- F²⁰(12)
- F²⁰(13)
- F²⁰(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 (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **16(a)**
- F5 Words in [reg. 5\(1\)](#) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **33(a)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F6 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)**
- F7 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)**
- F8 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)**
- F9 Words in [reg. 5\(2\)](#) substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **16(b)**
- F10 Words in [reg. 5\(2\)](#) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **33(b)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F11 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)**
- F12 Words in [reg. 5\(3\)](#) substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **16(c)(i)**
- F13 Words in [reg. 5\(3\)](#) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **33(c)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

- F14** 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)**
- F15** Reg. 5(3)(d) omitted (1.8.2021) by virtue of The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **16(c)(ii)**
- F16** Reg. 5(3)(e) omitted (1.8.2021) by virtue of The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **16(c)(ii)**
- F17** Words in reg. 5(3)(f) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **33(d)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F18** Reg. 5(3)(fa)(fb) inserted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **16(c)(iii)**
- F19** Reg. 5(3)(g)(h) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **33(e)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F20** 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)**

Status:

Point in time view as at 01/08/2021.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 5.