

**Status:** Point in time view as at 01/05/1997.

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

## SCHEDULE 1

**Regulation 5(1)**

.....  
**Commencement Information**

**II** Sch. 1 in force at 20.10.1995, see **reg. 1**

Form No. 1

**Status:** Point in time view as at 01/05/1997.

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## Application For VAT Registration

You should read the notes in the registration leaflet "Should I be Registered for VAT?" which will help you to answer these questions. Failure to answer questions correctly may result in a delay in your registration number being advised to you.

**Please write clearly in black ink.**

**VAT 1**

**Do not detach**





Status: Point in time view as at 01/05/1997.

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Regulation 5(1)

**VALUE ADDED TAX Partnership Details**

HM Customs and Excise

For official use only  
Date of receipt

Registration No (where known)

Each partner should complete one of the sections below.  
Please start at the beginning of each line and leave a space between words.  
Please use BLOCK CAPITALS and write clearly in ink.

**1** Partner details

Full name \_\_\_\_\_

Home address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Home telephone \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_ Postcode \_\_\_\_\_

**2** Partner details

Full name \_\_\_\_\_

Home address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Home telephone \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_ Postcode \_\_\_\_\_

**3** Partner details

Full name \_\_\_\_\_

Home address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Home telephone \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_ Postcode \_\_\_\_\_

**4** Partner details

Full name \_\_\_\_\_

Home address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Home telephone \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_ Postcode \_\_\_\_\_

VAT 2 CD 8063/93/79/1 1 1/08

**Status:** Point in time view as at 01/05/1997.  
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<b>5</b>	<b>Partner details</b>
Full name	<input type="text"/>
Home address	<input type="text"/> <input type="text"/> <input type="text"/>
Home telephone	<input type="text"/>
Signature	_____ Date _____ Postcode <input type="text"/>
<b>6</b>	<b>Partner details</b>
Full name	<input type="text"/>
Home address	<input type="text"/> <input type="text"/> <input type="text"/>
Home telephone	<input type="text"/>
Signature	_____ Date _____ Postcode <input type="text"/>
<b>7</b>	<b>Partner details</b>
Full name	<input type="text"/>
Home address	<input type="text"/> <input type="text"/> <input type="text"/>
Home telephone	<input type="text"/>
Signature	_____ Date _____ Postcode <input type="text"/>
<b>8</b>	<b>Partner details</b>
Full name	<input type="text"/>
Home address	<input type="text"/> <input type="text"/> <input type="text"/>
Home telephone	<input type="text"/>
Signature	_____ Date _____ Postcode <input type="text"/>
<b>9</b>	<b>Partner details</b>
Full name	<input type="text"/>
Home address	<input type="text"/> <input type="text"/> <input type="text"/>
Home telephone	<input type="text"/>
Signature	_____ Date _____ Postcode <input type="text"/>

CD 905/R/M(07/95)

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Regulation 6(1)

Both Parts of this application form must be filled in

**Part 1 To be completed by the new owner**

**Part 2 To be completed by the previous owner**

\*I/we took over a business as a going concern on

date	19
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 \*I/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)

date \_\_\_\_\_ 19

\*delete as necessary

\*I/we transferred a business as a going concern on

date	19
to	

(name of new owner)

From that date \*I am/we are no longer liable or eligible to be registered or \*I/we withdraw \*my/our request for voluntary registration. \*I/we agree to the VAT registration number shown opposite being allocated to the new owner.

If the application is granted \*I/we declare that:

- the new owner will be entitled to reclaim any input tax which \*I/we could have reclaimed if the registration number had not been transferred
- any payment made by Customs and Excise to the new owner will satisfy any right \*I/we have to that money
- \*I/we have retained stocks and assets valued at

£ \_\_\_\_\_, including VAT.

I/we can be contacted at the following address after the date of transfer:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signature(s) \_\_\_\_\_

\_\_\_\_\_  
 (Proprietor, partners, director, company secretary, executor)

date \_\_\_\_\_ 19

\*delete as necessary

**Status:** Point in time view as at 01/05/1997.  
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Regulation 25(1)



**Value Added Tax Return**  
**For the period**  
**to**

For Official Use

Registration number  Period

You could be liable to a financial penalty if your completed return and all the VAT payable are not received by the due date.

Due date:

For official use D O R only	
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File Here

Before you fill in this form please read the notes on the back and the VAT leaflet "Filing in your VAT return". Fill in all boxes clearly in ink, and write 'none' where necessary. Don't put a dash or leave any box blank. If there are no pence write "00" in the pence column. Do not enter more than one amount in any box.

		£	p
For official use	1	VAT due in this period on sales and other outputs	
	2	VAT due in this period on acquisitions from other EC Member States	
	3	Total VAT due (the sum of boxes 1 and 2)	
	4	VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)	
	5	Net VAT payable to Customs or reclaimed by you (Difference between boxes 3 and 4)	
	6	Total value of sales and all other outputs excluding any VAT. Include your box 8 figure	00
	7	Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure	00
	8	Total value of all supplies of goods and related services, excluding any VAT, to other EC Member States	00
	9	Total value of all acquisitions of goods and related services, excluding any VAT, from other EC Member States	00
	Retail schemes. If you have used any of the schemes in the period covered by this return, enter the relevant letter(s) in this box: <input style="width: 100px;" type="text"/>		

If you are enclosing a payment please tick this box.  <input style="width: 30px; height: 20px;" type="checkbox"/>	DECLARATION: You, or someone on your behalf, must sign below.  I, ..... declare that the (Full name of signatory in BLOCK LETTERS) information given above is true and complete.  Signature ..... Date ..... 19.....  <b>A false declaration can result in prosecution.</b>
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PO1(April 1995)

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VAT 100 (F.16)

Form No. 5



Status: Point in time view as at 01/05/1997.

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

Regulations 23, 25(4)



**Final Value Added Tax Return**  
For the period  
to

For Official Use

Registration number

Period

You could be liable to a financial penalty if your completed return and all the VAT payable are not received by the due date.

Due date:

For official use D O R only	
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Fold here

Before you fill in this form please read the notes on the back and the VAT leaflet "Filing in your VAT return". Fill in all boxes clearly in ink, and write 'none' where necessary. Don't put a dash or leave any box blank. If there are no pence write "00" in the pence column. Do not enter more than one amount in any box.

		£	p
<b>For official use</b>	VAT due in this period on sales and other outputs	1	
	VAT due in this period on acquisitions from other EC Member States	2	
	Total VAT due (the sum of boxes 1 and 2)	3	
	VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)	4	
	Net VAT to be paid in Customs or reclaimed by you. (Difference between boxes 3 and 4)	5	
	Total value of sales and all other outputs excluding any VAT. Include your box 8 figure	6	00
	Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure	7	00
	Total value of all supplies of goods and related services, excluding any VAT, to other EC Member States	8	00
	Total value of all acquisitions of goods and related services, excluding any VAT, from other EC Member States	9	00
	Retail schemes. If you have used any of the schemes in the period covered by this return, enter the relevant letter(s) in this box.		

If you are enclosing a payment please tick this box.  <input type="checkbox"/>	DECLARATION: You, or someone on your behalf, must sign below.  I, ..... declares that the (Full name of signatory in BLOCK LETTERS) information given above is true and complete.  Signature ..... Date ..... 19.....  A false declaration can result in prosecution.
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PCU/Apr 1995

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VAT 193

Form No. 6

**Status:** Point in time view as at 01/05/1997.

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

Regulation 5(1)

## Application For VAT Registration

You should read the notes in the registration booklet "Should I be Registered for VAT?- Distance Selling" which will help you to answer these questions.

**Please write clearly in black ink.**

GD 3478(1102)

**Do not detach**

Status: Point in time view as at 01/05/1997.

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1. Enter the NAME of the PERSON MAKING DISTANCE SALES to the UK. Write in BLOCK LETTERS and leave a space between words

Grid for entering the name of the person making distance sales to the UK.

2. Enter the NAME of the UK TAX REPRESENTATIVE (see note 2)

Grid for entering the name of the UK tax representative.

3. Please give the ADDRESS of the TAX REPRESENTATIVE or the ADDRESS of the PERSON NAMED at box 1 if a tax representative has not been appointed

Phone No.

Box for entering the phone number.

Grid for entering the address of the tax representative or the person named at box 1.

Postcode

Box for entering the postcode.

4. Describe your main BUSINESS ACTIVITY IN FULL please (See note 4)

Box for describing the main business activity in full.

5. Who is the BUSINESS OWNED by ? (See Note 5 and tick ONE BOX only)

Sole Proprietor

Tick box for Sole Proprietor.

or Partnership

Tick box for Partnership.

Please ensure you ALSO complete form VAT 2.

or Limited Company

Tick box for Limited Company.

or Other

Tick box for Other.

Please give details

Box for providing details for 'Other' category.

6. Enter your UK BANK DETAILS or YOUR TAX REPRESENTATIVE'S BANK DETAILS: (See Note 6)

Bank Sort Code

Account Number

Giro Bank Account Number

Box for entering the bank sort code.

Box for entering the account number.

Box for entering the giro bank account number.

7. Do you use a COMPUTER FOR ACCOUNTING ? (See Note 7 and tick one box only) YES

Tick box for YES.

NO

Tick box for NO.

8. Has the value of your DISTANCE SALES to customers in the UK exceeded the UK distance selling threshold at any time in the calendar year commencing 1st January 1993 or any subsequent calendar year?

YES

Tick box for YES.

and I exceeded the threshold on

Box for entering the date exceeded the threshold.

Go to 11

NO

Tick box for NO.

Go to 9

VAT 1A

CG 8425/1/93 (1/1993)

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9. Have you exercised the OPTION TO MAKE THE PLACE OF SUPPLY THE UK, although you have NOT exceeded the UK threshold? (see note 9)

Tick one box

NO  Go to 10

YES  and the option was exercised in  on

Please enter the date of your first taxable supply in the UK

10. Do you intend to make distance sales of GOODS LIABLE TO EXCISE DUTY to the UK?

NO  Go to 12

YES  Please enter the estimated date of your first taxable supply in the UK.

11. (See note 11 - this is VERY IMPORTANT)

I am REQUIRED TO BE REGISTERED from

But I would LIKE TO BE REGISTERED from this earlier date  Go to 13

12. Do you intend to exercise the OPTION TO MAKE THE PLACE OF SUPPLY of your distance sales the UK?

NO

YES  Please enter the estimated date of your first taxable supply in the UK

The date from which I wish to be registered is

13. Please enter the ESTIMATED VALUE OF DISTANCE SALES you expect to make to the UK in the next 12 months

£

14. Declaration

I .....  
 (Full name in BLOCK LETTERS)

declare that all the entered details and information in any accompanying documents are correct and complete

Signature .....

Tick one box

Proprietor  Partner  Director   
 Company Secretary  Authorised Official (including tax representative)  Trustee

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Regulation 5(1)

## Application For VAT Registration

You should read the notes in the registration booklet "Should I be Registered for VAT?: Acquisitions" which will help you to answer these questions.

**Please write clearly in black ink.**

CD 343894 (1.1.92)

**Do not detach**



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9. Has the VALUE of your ACQUISITIONS from persons in other EC countries exceeded the registration limit at any time in the calendar year commencing 1st January 1993 or any subsequent calendar year?

Yes  and I exceeded the threshold on

because the value of my acquisitions from 1st January amounted to £  Go to 10

No  because the value of my acquisitions from 1st January amounted to £

If the answer is NO do you expect the value of ACQUISITIONS you will make in the next 30 days to exceed the registration limit?

Yes  Go to 10

No  Go to 11

10. If the answer to EITHER PART OF QUESTION 9 is YES, from what date MUST you be registered for VAT? (See note 10) - This is VERY IMPORTANT

I am required to be registered from

But I would like to be registered from this earlier date  Go to 12

11. I am NOT REQUIRED to be registered but I WISH to be registered from

12. Do you make taxable supplies in the UK?

YES  Please enter the ESTIMATED VALUE OF TAXABLE SUPPLIES you have made in the last 12 months £

NO

13. Do you wish to request EXEMPTION from registration because all your acquisitions are ZERO-RATED?

Yes  and my zero-rated acquisitions amount to £

No

14. Declaration

I ..... (Full Name in BLOCK LETTERS)

declare that all the entered details and information in any accompanying documents are correct and complete

Signature .....

Tick one box

Proprietor

Partner

Director

Company Secretary

Authorised Official

Trustee





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Regulation 191(1)

VAT 65A



Official authority to which the application is addressed

Is this your first application? If not, please give Reference No.

HM Customs and Excise  
 VAT Overseas Repayments  
 8th/13th Directive  
 Custom House  
 PO Box 34  
 LONDONDERRY BT48 7AE  
 Northern Ireland

[ ]

**APPLICATION**  
 by a business person not established in the Community for  
**REFUND OF VALUE ADDED TAX**  
 (Please read the explanatory notes before filling in)

1	Forenames and surname or name of firm of applicant			
	House number and street name			
	Place, country and post code			
2	Nature of applicant's business			
3	Particulars of the Official Authority and tax/Business Registration No. in the country in which the applicant is established or has his/her domicile or normal place of residence			
4	Period to which the application refers	From	To	
		Month	Year	Month
5	Total amount of refund requested (in figures; see overleaf for itemised list)	£		
6	The applicant requests the refund of the amount shown in heading 5 in the manner described in heading 7			
7	Method of settlement requested (*)	Bank account <input type="checkbox"/>	Postal account <input type="checkbox"/>	
	Account number	CIBS number of financial body		
	Account in the name of			
	Name and address of the financial body			
8	No. of documents enclosed: Invoices..... Import documents.....			
9	The applicant hereby declares			
	(a) that the goods or services specified overleaf were used for the following business activities in the United Kingdom:			
	.....			
	(b) that in the United Kingdom during the period covered by this application, he/she engaged in			
	<input type="checkbox"/>	(*) no supply of goods or services		
	<input type="checkbox"/>	(*) only the provision of services in respect of which tax is payable solely by the person to whom they are supplied		
	<input type="checkbox"/>	(*) only in the provision of certain exempted transport services ancillary thereto		
	(c) that the particulars given in this application are true			
The applicant undertakes to pay back any monies wrongfully obtained				

(\*) Insert x in the appropriate box

(\*) Insert x in the appropriate box

At..... on.....  
 (Place) (Date) (Signature)

NOTE: Box 10 overleaf MUST be completed

VAT 65A

GD 0274/ANB(1)94

Page 1. F 35C4 (January 1994)



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- 2; Refunds of tax incurred may only be claimed subject to the rules of the United Kingdom. Brief details of supplies on which tax cannot be reclaimed are given in HM Customs and Excise Notice 729. Tax incurred on the following supplies also will not be refunded:
- (a) supplies of goods which have been or are about to be exported; and
  - (b) supplies to travel agents which are for the direct benefit of travellers. Under this scheme the term 'travel agent' includes tour operators or any person who purchases or re-supplies services to travellers

Number	Nature of goods or services	Name, VAT Registration No. (if known) and address of supplier of goods or services	Date and number of invoice or import document	Amount of tax refund applied for	FOR OFFICIAL USE ONLY
TOTAL B/F					
TOTAL					

*Status: Point in time view as at 01/05/1997.  
Changes to legislation: There are currently no known outstanding effects for  
the The Value Added Tax Regulations 1995. (See end of Document for details)*

Regulation 191(1)(b)



## Certificate of Status of Business Person

The undersigned .....  
(Name and address of official authority)

certifies that .....  
(Name of business person)

.....  
(Nature of activity)

.....  
(Address of the Establishment)

is a registered business person in .....  
(Name of country)

\*his registration number being 

--	--	--	--	--	--	--	--	--	--

Date .....

Signature .....

Office date stamp

.....  
(Name and grade)

\*If the applicant does not have a registration number, the official authority should state the reason for this.

**VAT 68A** CD 3299(NS)(07/92)

F 86091 )

Status: Point in time view as at 01/05/1997.

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Regulation 201(a)



# VAT refunds for DIY builders

# 1

Office date stamp

Serial number of claim

[Empty box for serial number]

## Part 1: Claim form

This Part must be filled in by the person making the claim. This form makes its own carbon copy. Please write in BLOCK LETTERS in black ball point pen. If you make a mistake, cross it out, insert the correct details above it and initial the alteration.

Your full name

[Grid for name]

Name of occupant of dwelling (if different)

[Grid for name]

If you are claiming on behalf of a charity:  
Name of charity

[Grid for charity name]

Your status (ie Secretary, Director, duly authorised person)

[Grid for status]

1. Address of building you are claiming for

[Grid for address 1]  
Postcode

2. Your address (if different)

[Grid for address 2]  
Postcode

To which above address should the refund be sent?  1  2

Your daytime phone number

[Grid for phone number]

Date of completion

day month year 19

Date of occupation or use

day month year 19

Are you, or have you been, a director, sole proprietor or partner of any VAT registered business?

Yes No

If 'Yes', you must give the VAT registration number here

[Grid for VAT registration number]

Is your claim only for goods used to 'fit out' or 'finish off' the building (paragraph 4 of the Notice)?

Yes No

Summary of Parts 3 and 4	£	p
Total amount of VAT claimed on Part 3 (Taken from 'VAT paid' column of Part 3)		
Total amount of VAT claimed on Part 4 (Taken from 'Calculated VAT' column of Part 4)		
<b>Total amount claimed</b>		

### Declaration


I declare that:

- I have read Notice 719
- all the entered details and information on this form and any accompanying documents are correct
- no other claim has been, or will be, made for these supplies
- the building described in Part 2 is to be used solely for the purposes of the charity named above
- I am only reclaiming VAT which was correctly charged to me, and which I paid, on goods I imported or bought from a VAT registered supplier
- planning permission has been granted for the building described in Part 2.

Signature of person making the claim ..... Date .....

**WARNING** There are heavy penalties for making false claims. If you are in any doubt please check with your local VAT office BEFORE you sign this form.

**Status:** Point in time view as at 01/05/1997.  
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**VAT refunds for  
DIY builders**

2

Name of claimant (BLOCK LETTERS)

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**Part 2: Description of building and quantities of goods and materials used**

Please write in black ink. If you make a mistake, cross it out and insert the correct details above it.  
 The person making the claim must initial the alteration.

<p><b>Description of building</b> Type eg bungalow, village hall</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>* Detached/semi-detached/teraced</p>	<p>Number of storeys (Count ground floor as one storey)</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>Number of bedrooms</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>Number of kitchens</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<p>Number of reception rooms</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>Number of bathrooms/cloakrooms</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>Ground floor area</p> <div style="border: 1px solid black; height: 20px; width: 100%; text-align: right;">m<sup>2</sup>/m</div>	<p><b>Garages</b></p> <p>Built-in</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; padding: 2px;">Number</td> <td style="border: 1px solid black; padding: 2px;">Single * double</td> <td style="border: 1px solid black; padding: 2px;">Total floor area</td> <td style="border: 1px solid black; padding: 2px;">m<sup>2</sup>/m</td> </tr> </table> <p>Detached</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; padding: 2px;">Number</td> <td style="border: 1px solid black; padding: 2px;">Single * double</td> <td style="border: 1px solid black; padding: 2px;">Total floor area</td> <td style="border: 1px solid black; padding: 2px;">m<sup>2</sup>/m</td> </tr> </table>	Number	Single * double	Total floor area	m <sup>2</sup> /m	Number	Single * double	Total floor area	m <sup>2</sup> /m
Number	Single * double	Total floor area	m <sup>2</sup> /m								
Number	Single * double	Total floor area	m <sup>2</sup> /m								
<p><b>Quantities of materials used.</b> If your claim is only for goods used to 'fit out' or 'finish off' the building, you need only list those goods you are claiming for. If not, you must list all materials used, even those you are not claiming for. Please fill in the quantities in the units specified. The conversion table on the folder will help you to do this.</p>											

**Quantities of materials used.** If your claim is only for goods used to 'fit out' or 'finish off' the building, you need only list those goods you are claiming for. If not, you must list all materials used, even those you are not claiming for. Please fill in the quantities in the units specified. The conversion table on the folder will help you to do this.

Item	Quantity		Unit
	Amount	Unit	
Cement			Tonnes
Sand			*Tonnes/m <sup>3</sup>
Aggregate			*Tonnes/m <sup>3</sup>
Lime			Tonnes
Facing Bricks			Number
Common Bricks			Number
Stocks/engineering etc bricks			Number
Windows			Number
Glazing			m
Roofing tiles			Number
Roofing felt			Rolls
Floor tiles			Number
Copper tubing			Metres
Plaster			Tonnes
Partition blocks			Number
Plaster-board			m <sup>2</sup>
Timber-carassing			m <sup>3</sup>
Timber-Joinery			m <sup>3</sup>
Timber-tongued and grooved flooring			m <sup>2</sup>
Staircase and handrail			Number
External doors			Number
Internal doors			Number

Item	Quantity		Unit
	Amount	Unit	
Paint - undercoating			Litres
Paint - emulsion			Litres
Paint - woodprimer			Litres
Paint - finishing coat			Litres
Cold water storage tank			Number
Copper cylinder			Number
Ironmongery for doors			Number
Sink, drainer and taps			Number
Washbasin and taps			Number
WC Suite			Number
Bath and taps			Number
<b>Heating</b>			Number of radiators
Brief description			
Type of heater unit			
<b>Kitchen units</b> (bought-in cupboards, worktops, etc).			
Please give number, type and dimensions of each.			
<hr/>			
<b>Electrical Installation</b>			
Number of power points	Amount and type of cable used		
Number of lighting points			
Number of switches	Number of fuse boxes		

\*Delete as appropriate. If you have used items not listed in this part, please list them overleaf with the quantity of each.  
**VAT 431 (Pt 2)** If you need more space please continue on a separate piece of paper







**Status:** Point in time view as at 01/05/1997.

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

Regulation 21, 22, 23



**Value Added Tax  
EC Sales list**  
For the period  
To

VAT Registration Number

Branch/subsidiary Identifier

GB

\_\_\_\_\_

\_\_\_\_\_

**You could be liable to a financial penalty if your completed listing is not received by the due date.**

Calendar Quarter

Due date:

\_\_\_\_

Your VAT Office telephone number is .....

**For official use DOR only**

Before you fill in this form please read the notes overleaf.

Find here	Country Code	Customer's VAT Registration Number	Total value of supplies		Indicator
			£	p	
1				0 0	
2				0 0	
3				0 0	
4				0 0	
5				0 0	
6				0 0	
7				0 0	
8				0 0	
9				0 0	
10				0 0	
11				0 0	
12				0 0	
13				0 0	
14				0 0	
15				0 0	

Number of pages completed: \_\_\_\_\_

Lines completed (this page only): \_\_\_\_\_

**Declaration:** You, or someone on your behalf, must sign below

..... declare that the

(Full name of signatory in BLOCK LETTERS)

information given above and on any continuation sheets is true and complete.

Signature ..... Date ..... 19 .....

**A false declaration may result in the imposition of a financial penalty**

Could you please supply a

Contact Name: ..... Telephone number: .....

VAT 101 (Full)

POJMS 10-1997

**Status:** Point in time view as at 01/05/1997.  
**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 22(6), 23



**New Means of Transport**

for removal from the UK to another Member State of the European Community  
 See notes overleaf before completing - Write in BLOCK LETTERS only

Ref

**For the purchaser to complete**

Surname (Mr./Mrs./Miss) .....

Forename(s) .....

Full Address in the UK .....

.....

Telephone .....

Permanent/Temporary (Delete as applicable)

Full address in Member State of Destination

.....

.....

Telephone .....

Permanent/Temporary (Delete as applicable)

Are you: a UK Resident?  an overseas visitor?

(Tick one box)

Are you a serving member of HM Forces? YES/NO

Member State of destination of the New Means of Transport in which VAT will be paid

.....

**I Declare that:**

- I have read notice 728 and the notes overleaf;
- I intend to remove the New Means of Transport described above from the UK to the Member State of destination within 2 months of the date of supply;
- I intend to notify the fiscal authority in that Member State and pay any tax due;
- I understand that if I fail to remove the New Means of Transport described above within 2 months of the date of supply it will become liable to forfeiture and UK taxes will become due;
- The information I have given above is correct.

Signature .....

Date .....

VAT 411 (Customs Copy)

**For the Supplier to complete**

Full Name and Address

.....

.....

Telephone .....

Vat Registration No. GB

**Details of the New Means of Transport**

Motorised Land Vehicle  Ship  Aircraft

(Tick as applicable)

Make	
Model	
Colour	
Registration No.	
Engine No.	
Chassis/Hull/Airframe No.	
Invoice No. and date	
Date of Supply	
Purchase Price	
VAT not paid at time of supply	

**I Declare That:**

- the New Means of Transport described above complies with the definition given in notice 725 about VAT and the Single Market
- the information given above is correct

Signature .....

Date .....

Status: Proprietor/Partner/Director/Company Secretary/Authorised Person (Delete as applicable)



Status: Point in time view as at 01/05/1997.  
Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 178(1)(a)

VAT 65



Competent authority to which the application is addressed

Is this your first application? If not, please give Reference No.

[ ]

**APPLICATION**  
by a business person established in the Community for  
**REFUND OF VALUE ADDED TAX**  
(Please read the explanatory notes before filling in)

1	Forenames and surname or name of firm of applicant			
	House number and street name			
	Post, country and post code			
2	Nature of applicant's business			
3	Particulars of the Office, Authority and tax/business Registration No. in the country in which the applicant is established or has his/her domicile or normal place of residence			
4	Period to which the application refers		Month	From Year
			Month	To Year
5	Total amount of refund requested (in figures) (see overleaf for limited use)		£	
6	The applicant requests the refund of the amount shown in heading 5 in the manner described in heading 7			
7	Method of settlement requested (*)		Bank account <input type="checkbox"/>	Postal account <input type="checkbox"/>
	Account number		Code number of financial body	
	Account in the name of			
	Name and address of the financial body			
8	No. of documents enclosed: Invoices ..... Import documents .....			
9	The applicant hereby declares			
	(a) that the goods or services specified overleaf were used for the following business activities in the United Kingdom			
	.....			
	.....			
(b) that in the United Kingdom during the period covered by this application, he/she engaged in				
<input type="checkbox"/> (i) no supply of goods or services				
<input type="checkbox"/> (ii) only the provision of services in respect of which tax is payable solely by the person to whom they are supplied				
<input type="checkbox"/> (iii) only in the provision of certain exempted transport services ancillary thereto				
(c) that the particulars given in this application are true				
The applicant undertakes to pay back any moneys wrongfully obtained				

(\*) Insert x in the appropriate box

(\*) Insert x in the appropriate box

At: ..... on: ..... (Place) (Date) (Signature)

NOTE: Box 10 overleaf MUST be completed

VAT 65

HM Customs and Excise







**Status:** Point in time view as at 01/05/1997.

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

**Information to be indicated:**

---

I \_\_\_\_\_ (full name)  
 \_\_\_\_\_ (status in company)  
 of \_\_\_\_\_ (name and address of company)

---

declare that (name of company) intends to enter to the fiscal warehousing regime at the fiscal warehouse shown below on (date), or within... days commencing today, the goods indicated below:

- name and address of fiscal warehouse
- authorisation number of the fiscal warehousekeeper
- description of goods
- quantity of goods

I certify that the supply of goods/acquisition is eligible to be relieved from VAT under the following provisions of the Value Added Tax Act 1994 [*delete as appropriate*]:

sections 18B(2)(d)/18B(3) (purchases) *or* sections 18B(1)(d)/18B(3) (acquisitions).

(signature)

(date)

**NOTE: You should be aware that there are severe penalties for making a false declaration. If there is any doubt about the eligibility of the goods or about the fiscal warehouse to which they are being sent you should consult the local Customs and Excise office before preparing the certificate. A copy of the certificate should be filed with the supplier's invoice and a copy of the delivery note.**

**Textual Amendments**

**F1** Sch. 1 Forms 17, 18 Form added (28.4.1996) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 1996 \(S.I. 1996/1250\)](#), regs. 1(1)(2), 15, **Sch. 1**

Form No. 18 CERTIFICATE REQUIRED TO SECURE ZERO-RATING OF SERVICES (OTHER THAN THE SUPPLY OF WAREHOUSING) PERFORMED IN A FISCAL OR OTHER WAREHOUSE

**Information to be indicated:**

---

I \_\_\_\_\_ (full name)  
 \_\_\_\_\_ (status in company)  
 of \_\_\_\_\_ (name and address of company)

---

declare that the goods shown below are subject to a fiscal or other warehousing regime at the place indicated below:

- description of goods
- quantity of goods
- warehouse stock number
- name and address of fiscal or other warehouse
- authorisation number of the relevant warehousekeeper/warehouse



and that the following services are to be performed on the goods in the fiscal or other warehouse:

I certify that the supply of services is eligible to be zero-rated for VAT purposes under section 18C(1) of the Value Added Tax Act 1994.

(signature)

(date)

**NOTE: You should be aware that there are severe penalties for making a false declaration. If there is any doubt about a supply being entitled to zero-rating you should consult the local Customs and Excise office before signing and giving the certificate. A copy of the certificate should be filed with the supplier's invoice which should refer to section 18C(1) of the Value Added Tax Act 1994 to be eligible for zero-rating.]**

#### Textual Amendments

- F1** Sch. 1 Forms 17, 18 Form added (28.4.1996) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 1996 \(S.I. 1996/1250\)](#), regs. 1(1)(2), 15, **Sch. 1**

## [<sup>F2</sup>SCHEDULE 1A

Regulation 145F

#### Textual Amendments

- F2** Sch. 1A inserted (28.4.1996) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 1996 \(S.I. 1996/1250\)](#), regs. 1(1)(2), 16, **Sch. 2**

The fiscal warehousing record which is referred to in paragraph (3) of regulation 145F shall have the features and comply with the requirements set out below.

1. Goods in and out of a fiscal warehouse and its regime
  - (a) It shall accurately identify any eligible goods which enter or exit the fiscal warehouse, their nature and quantity, and the time and date when they so enter or exit.
  - (b) It shall accurately identify any goods which are not eligible goods and which enter or exit the fiscal warehouse for storage (other than goods which enter for purposes wholly incidental to such storage), their nature and quantity, and time and date when they so enter or exit.
  - (c) It shall accurately identify all eligible goods which are allocated to or removed from the fiscal warehousing regime associated with the relevant fiscal warehousekeeper, the time and date when the allocation or removal takes place, and the location of the eligible goods while they are allocated to the relevant regime.
  - (d) It shall accurately identify as “transferred goods” all eligible goods which are transferred directly from the fiscal warehousing regime to another fiscal warehousing regime, the time and date when the transfer starts, and the address of the fiscal warehouse to which the goods in question are transferred.
  - (e) It shall accurately identify as “transferred goods” all eligible goods which are transferred directly from the fiscal warehousing regime to corresponding arrangements in another member State under regulation 145H(2)(b), the date and time when the transfer starts, and the address of the place in the other member State to which the goods in question are transferred.

**Status:** Point in time view as at 01/05/1997.

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

- (f) It shall accurately identify as “transferred goods (by reason of export)” all eligible goods which are directly exported from the fiscal warehousing regime to a place outside the member States under regulation 145H(2)(c), the date and time when the movement of the goods which is directly associated with the export starts, and the address of the place outside the member States to which the goods in question are consigned.

## 2. Specified services performed in a fiscal warehouse

It shall accurately identify the nature of any services which are performed on or in relation to eligible goods while those goods are allocated to the relevant fiscal warehousing regime, the date when the services are performed, the particular eligible goods on or in relation to which they are performed, and the name, address and registration number (if any) of the supplier of those services.

## 3. Documents relating to transfers and specified services

- (a) It shall include the written undertaking from the other fiscal warehousekeeper relating to a transfer made within the United Kingdom referred to in regulation 145G(2), the certificate from the other fiscal warehousekeeper confirming a transfer made within the United Kingdom referred to in regulation 145G(3)(c), and it shall relate them to the relevant transfer.
- (b) It shall include the copy of the certificate relating to a transfer received by the relevant fiscal warehousekeeper from another fiscal warehousing regime within the United Kingdom referred to in regulation 145G(3)(d) and it shall relate that copy to the relevant allocation to his relevant fiscal warehousing regime.
- (c) It shall include the document relating to the completion of a transfer to corresponding arrangements in another member State referred to in regulation 145H(4)(b) and it shall relate that document to the relevant transfer.
- (d) It shall include the document relating to the completion of an export to a place outside the member States referred to in regulation 145H(4)(c) and it shall relate that document to the export in question.

## 4. Procedures where transfers are not completed

- (a) It shall be adjusted to show a removal (and not a transfer) where the certificate of transfer within the United Kingdom referred to in regulation 145G(3)(c) is not received in time from the other fiscal warehousekeeper.
- (b) It shall be adjusted to show a removal (and not a transfer) where the document referred to in articles 145H(4)(b) or 145H(4)(c) concerning goods which have been transferred to corresponding arrangements in another member State, or which have been exported to a place outside the member States, is not received in time.
- (c) It shall evidence any notification made under regulation 145H(3)(c) to the person on whose instructions the goods were allowed to leave the fiscal warehouse.

## 5. Removals from a fiscal warehousing regime

- (a) It shall identify the name and address of any person who at any time removes or causes the removal of any goods from the fiscal warehousing regime and that person’s registration number if he is registered under the Act.
- (b) It shall include a copy of the removal document issued by the Commissioners under regulation 145J(1) and shall relate it to the relevant removal.

## 6. Miscellaneous

- (a) It shall incorporate any modifications to the features or requirements set out in paragraphs 1 to 5 above which the Commissioners may require in respect of the relevant fiscal warehousekeeper.

**Status:** Point in time view as at 01/05/1997.**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

- (b) A fiscal warehousekeeper may, with the prior agreement of the Commissioners, maintain a fiscal warehousing record in which any of the features or requirements set out in paragraphs 1 to 5 above are relaxed or dispensed with.]

## SCHEDULE 2

Regulation 3(1)

**REVOCATIONS****Commencement Information****I2** Sch. 2 in force at 20.10.1995, see [reg. 1](#)

<b>Statutory instrument number</b>	<b>Title of Regulations</b>
<a href="#">SI 1972/1148</a>	The Value Added Tax (Supplies by Retailers) Regulations 1972
<a href="#">SI 1973/293</a>	The Value Added Tax (Trading Stamps) Regulations 1973
<a href="#">SI 1975/274</a>	The Value Added Tax (Supplies by Retailers) (Amendment) Regulations 1975
<a href="#">SI 1979/224</a>	The Value Added Tax (Supplies by Retailers) (Amendment) Regulations 1979
<a href="#">SI 1980/1537</a>	The Value Added Tax (Repayment to Community Traders) Regulations 1980
<a href="#">SI 1985/886</a>	The Value Added Tax (General) Regulations 1985
<a href="#">SI 1985/1650</a>	The Value Added Tax (General) (Amendment) Regulations 1985
<a href="#">SI 1986/71</a>	The Value Added Tax (General) (Amendment) Regulations 1986
<a href="#">SI 1986/305</a>	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1986
<a href="#">SI 1986/335</a>	The Value Added Tax (Bad Debt Relief) Regulations 1986
<a href="#">SI 1987/150</a>	The Value Added Tax (General) (Amendment) Regulations 1987
<a href="#">SI 1987/510</a>	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1987
<a href="#">SI 1987/1427</a>	The Value Added Tax (Cash Accounting) Regulations 1987
<a href="#">SI 1987/1712</a>	The Value Added Tax (Supplies by Retailers) (Amendment) Regulations 1987

**Status:** Point in time view as at 01/05/1997.

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

<b>Statutory instrument number</b>	<b>Title of Regulations</b>
SI 1987/1916	The Value Added Tax (General) (Amendment) (No. 3) Regulations 1987
SI 1987/2015	The Value Added Tax (Repayments to Third Country Traders) Regulations 1987
SI 1988/886	The Value Added Tax (Annual Accounting) Regulations 1988
SI 1988/1343	The Value Added Tax (Repayment Supplement) Regulations 1988
SI 1988/2083	The Value Added Tax (General) (Amendment) Regulations 1988
SI 1988/2108	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1988
SI 1988/2217	The Value Added Tax (Repayment to Community Traders) (Amendment) Regulations 1988
SI 1989/1132	The Value Added Tax (General) (Amendment) Regulations 1989
SI 1989/1302	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1989
SI 1989/2248	The Value Added Tax (Accounting and Records) Regulations 1989
SI 1989/2255	The Value Added Tax (Bad Debt Relief) (Amendment) Regulations 1989
SI 1989/2256	The Value Added Tax (General) (Amendment) (No. 3) Regulations 1989
SI 1989/2259	The Value Added Tax (“Do-It-Yourself” Builders) (Refund of Tax) Regulations 1989
SI 1989/2355	The Value Added Tax (General) (Amendment) (No. 4) Regulations 1989
SI 1990/420	The Value Added Tax (Cash Accounting) (Amendment) Regulations 1990
SI 1990/1943	The Value Added Tax (Cash Accounting) (Amendment) (No. 2) Regulations 1990
SI 1991/371	The Value Added Tax (Refunds for Bad Debts) Regulations 1991
SI 1991/691	The Value Added Tax (General) (Amendment) Regulations 1991
SI 1991/1332	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1991
SI 1991/1532	The Value Added Tax (Annual Accounting) (Amendment) Regulations 1991

**Status:** Point in time view as at 01/05/1997.**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

<b>Statutory instrument number</b>	<b>Title of Regulations</b>
SI 1992/644	The Value Added Tax (Cash Accounting) (Amendment) Regulations 1992
SI 1992/645	The Value Added Tax (General) (Amendment) Regulations 1992
SI 1992/1844	The Value Added Tax (Payments on Account) (No. 2) Regulations 1992
SI 1992/3096	The Value Added Tax (EC Sales Statements) Regulations 1992
SI 1992/3097	The Value Added Tax (Accounting and Records) (Amendment) Regulations 1992
SI 1992/3099	The Value Added Tax (Valuation of Acquisitions) Regulations 1992
SI 1992/3100	The Value Added Tax (Refunds in relation to New Means of Transport) Regulations 1992
SI 1992/3101	The Value Added Tax (Removal of Goods) (Accounting) Regulations 1992
SI 1992/3102	The Value Added Tax (General) (Amendment) (No. 4) Regulations 1992
SI 1992/3103	The Value Added Tax (Flat-rate Scheme for Farmers) Regulations 1992
SI 1993/119	The Value Added Tax (General) (Amendment) Regulations 1993
SI 1993/761	The Value Added Tax (Accounting and Records) (Amendment) Regulations 1993
SI 1993/762	The Value Added Tax (Cash Accounting) (Amendment) Regulations 1993
SI 1993/764	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1993
SI 1993/856	The Value Added Tax (General) (Amendment) (No. 3) Regulations 1993
SI 1993/1222	The Value Added Tax (Repayment to Third Country Traders) (Amendment) Regulations 1993
SI 1993/1223	The Value Added Tax (Repayment to Community Traders) (Amendment) Regulations 1993
SI 1993/1224	The Value Added Tax (General) (Amendment) (No. 4) Regulations 1993
SI 1993/1639	The Value Added Tax (General) (Amendment) (No. 5) Regulations 1993
SI 1993/1941	The Value Added Tax (General) (Amendment) (No. 6) Regulations 1993

**Status:** Point in time view as at 01/05/1997.

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

<b>Statutory instrument number</b>	<b>Title of Regulations</b>
SI 1993/3027	The Value Added Tax (General) (Amendment) (No. 7) Regulations 1993
SI 1993/3028	The Value Added Tax (Cash Accounting) (Amendment) (No.2) Regulations 1993
SI 1994/803	The Value Added Tax (Accounting and Records) (Amendment) Regulations 1994
SI 1994/3015	The Value Added Tax (General) (Amendment) Regulations 1994
SI 1995/152	The Value Added Tax (General) (Amendment) Regulations 1995
SI 1995/913	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1995
SI 1995/1069	The Value Added Tax (General) (Amendment) (No. 3) Regulations 1995
SI 1995/1280	The Value Added Tax (General) (Amendment) (No. 4) Regulations 1995

**Status:**

Point in time view as at 01/05/1997.

**Changes to legislation:**

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